

## UNREIMBURSED SELF-EMPLOYED BUSINESS EXPENSES

INCOME NOT REPORTED ON A 1099 (total, not itemized) \_\_\_\_\_

Advertising (cards, headshots, mailings, email marketing) \_\_\_\_\_

Commissions and Fees (credit card fees, transaction fees, application fees) \_\_\_\_\_

Contract labor \_\_\_\_\_ \*did you issue 1099s for anyone who was paid \$600 or more? \_\_\_\_\_

Insurance (other than health - business, liability, etc) \_\_\_\_\_

Legal and professional services (last year's tax prep, bookkeepers, lawyers) \_\_\_\_\_

Office and computer expenses (website design and hosting, software and apps, cloud storage, office supplies, postage, internet) \_\_\_\_\_

Rented space (rehearsal/performance/studio/gallery/office) \_\_\_\_\_

Rented equipment \_\_\_\_\_

Supplies (art supplies, sets, props, costumes) \_\_\_\_\_

Taxes and licenses (City of Philadelphia NPT/BIRT, business licenses) \_\_\_\_\_

Telephone (business use - may be a % of total cost) \_\_\_\_\_

Research (books, scripts, etc) \_\_\_\_\_

Business gifts (maximum \$25 per recipient) \_\_\_\_\_

Continuing education (classes to maintain/enhance skills) \_\_\_\_\_

Hair/Makeup (job-related) \_\_\_\_\_

Professional development (tickets, memberships, residency fees, subscriptions) \_\_\_\_\_

Union dues \_\_\_\_\_

### TRAVEL AND MEALS

In-town meals (business related, eaten with another person) \_\_\_\_\_

Per Diem (go to [www.gsa.gov](http://www.gsa.gov) to calculate per diem for out-of-town meals and incidentals, or list number of travel days and the municipality and state visited) \_\_\_\_\_

Out-of-town travel (plane, bus, train, rental car - not your own car) \_\_\_\_\_

Out-of-town lodging \_\_\_\_\_

Local travel (public transportation, bike, taxi, Lyft) \_\_\_\_\_

### HOME OFFICE

[If you have roommates, please use your portion of the square footage and costs]

Total square footage of home used regularly and exclusively for business \_\_\_\_\_

Total square footage of whole home \_\_\_\_\_

Total utilities for whole home \_\_\_\_\_

Repairs and maintenance for whole home \_\_\_\_\_

Repairs and maintenance exclusively for home office (if any) \_\_\_\_\_

Homeowners or renters insurance \_\_\_\_\_

If renter, total rent for year \_\_\_\_\_

If homeowner, mortgage interest \_\_\_\_\_ property tax \_\_\_\_\_

**Home office depreciation:** (for homeowners who have not provided this info before) The following information will allow us to calculate the basis of your house's value in order to take a depreciation deduction for your home office.

Purchase price of house \_\_\_\_\_

Land value at time of purchase (from property assessment or closing statement or property tax bill) \_\_\_\_\_ (if in Philadelphia, check property.phila.gov for your assessment)

Total cost of capital improvements to your home (renovation, remodeling) \_\_\_\_\_

Year first used as a home office \_\_\_\_\_

### **CAR EXPENSES**

Make/model \_\_\_\_\_

Total miles driven in year \_\_\_\_\_

Total miles driven for business in year (do not include commuting to a W2 job) \_\_\_\_\_

Parking and tolls \_\_\_\_\_

### **DEPRECIABLE EXPENSES** (purchases over \$500 - computers, equipment, etc)

What was it? \_\_\_\_\_

Date purchased \_\_\_\_\_

Cost \_\_\_\_\_

### **OTHER "ordinary and necessary" EXPENSES**