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**