

# Tax Deductions for: Entertainers

In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation.

## AUTO Travel:

- Audition Travel (mi)
- Business Meetings (mi)
- Continuing Education (mi)
- Job Seeking (mi)
- Out-of-Town Business Trips (mi)
- Purchasing Job Supplies & Materials (mi)
- Professional Society Meetings (mi)
- Parking Fees (\$)
- Tolls (\$)
- Other: \_\_\_\_\_

## CONTINUING Education:

- Coaching Expenses
- Dance Training
- Music - Arrangements
  - Tapes, Recordings
  - Training
- Rents - Rehearsal Hall
- Tickets - Performance Audit
- Voice Training
- Other: \_\_\_\_\_

## PROMOTIONAL Expenses:

- Audition Tapes & Videos
- Business Cards
- Film & Processing
- Mailing Supplies - Envelopes etc.
- Photos - Professional
- Portfolio Expenses
- Resumé
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_

## TELEPHONE Expenses:

- Cellular Calls
- Fax Transmissions
- Paging Service
- Pay Phone
- Toll Calls
- Other: \_\_\_\_\_

## SUPPLIES & Expenses:

- Alterations - Repairs (costumes/wardrobe)
- Cleaning (costumes/wardrobe)
- Commissions - Agent/Manager
- Costumes - Wardrobe (special)
- Dues - Union & Professional
- Gifts - Business
- Hair Care - Wigs & Supplies (special business)
- Insurance - Equipment
- Interest - Business Loans
- Makeup - Cosmetics (special business)
- Manicure (special for hand inserts etc.)
- Meals - Business (enter 100% of cost)
- Office Supplies
- Photocopy - Scripts, etc.
- Postage
- Props, Stunt Supplies
- Publications - Trade
- Rents - Office, Storage etc.
- Rents - Equipment, Costumes etc.
- Repairs - Equipment
- Secretarial
- Tools
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_

## EQUIPMENT Purchases:

- Answering Machine
- Amplifiers
- Audio Systems
- Musical Instruments
- Pager
- Recorder
- Speaker Systems
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_

## OUT-OF-TOWN Travel:

- Airfare
- Bridge & Highway Tolls
- Bus & Subway
- Car Rental
- Laundry
- Lodging (do not combine with meals)
- Meals (do not combine with lodging)
- Parking
- Porter, Bell Captain
- Taxi
- Telephone Calls (including home)
- Train
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_
- Other: \_\_\_\_\_