



# INTRODUCTION

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.

**IMPORTANT** – For Federal purposes, the expenses included in this brochure are no longer deductible after 2017 and generally through 2025 as a result of tax reform (TCJA). However, not all states conformed to TCJA and these items may still be deductible on your state tax return.

## 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 & Union Meetings (mi)	
Parking Fees (\$)	
Tolls (\$)	

## CONTINUING EDUCATION:

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

## PROMOTIONAL EXPENSES:

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

## TELEPHONE EXPENSES:

Cellular Calls	
Fax Transmissions	
Paging Service	
Phone Cards	
Toll Calls	
Other: _____	

## SUPPLIES & EXPENSES:

Alterations - Repairs (costumes/wardrobe)	
Cleaning (costumes/wardrobe)	
Commissions - Agent/Manager	
Costumes - Wardrobe (special)	
Dues - Union & Professional	
Gifts - Business (max. \$25 per person per year)	
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, Printing - 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: _____	

## 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, Uber, Lyft & similar	
Telephone Calls (including home)	
Train	
Other: _____	
Other: _____	
Other: _____	
Other: _____	