

TAX DEDUCTIONS FOR MODELS & ENTERTAINERS

Use the form below to summarize and organize your tax deductible business expenses. 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 which is customary in your particular line of work. A necessary expense is one which 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. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

The information provided here is an abbreviated summary of the rules for business expenses applicable to fashion models and entertainers. For additional details as to specific business expenses, the records required, and the various governmental regulations, please contact us.

Please click [here](#) to review **Key Strategies for Fashion Models and Entertainers**.

TAX DEDUCTIONS FOR FASHION MODELS AND ENTERTAINERS



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Continuing Education	
Coaching Expenses / Acting Lessons	
Dance Training	
Music - Arrangements	
Music - Tapes, Recordings	
Music - Training	
Rents - Rehearsal Halls	
Tickets	
Voice Training	
Other	

Promotional Expenses	
Audition Tapes & Videos	
Business Cards	
Film & Processing	
Mailing Supplies - Envelopes, etc.	
Photos/Composites	
Portfolio Expenses	
Resumé	
Other	

Supplies & Expenses	
Accounting Fees	
Alterations-Repairs (costumes/wardrobe)	

Cleaning (costumes/wardrobe)	
Costumes - Wardrobe (special)	
Dues - Union & Professional	
Exercise	
Gifts - Business (\$25.00 max/person/year)	
Hair Care - Wigs & Supplies (special business)	
Insurance - Equipment	
Interest - Business Loans	
Legal Fees	
Makeup-Cosmetics (special business)	
Manicures (special for hand inserts, etc.)	
Meals-Business (enter 100% of cost)	
Office Supplies	
Photocopy-Scripts, etc.	
Postage	
Props, Stunt Supplies	
Publications - Trace	
Rents - Office, Storage, Etc.	
Repairs - Equipment	
Secretarial	
Tools	
Commissions - Agent/Manager	
Other	

Equipment Purchases	
Answering Machine	
Amplifiers	
Audio Systems	
Musical Instruments	
Pager	
CD Player	
Speaker Systems	
Computer Equipment	
Cellular Telephone	
Fax Machine	
Other	

Telephone Expenses	
Cellular Calls	
Internet Fees	
Paging Service	
Pay Phones	
Toll Calls	

Other	
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Travel - Out of Town	
Airfare	
Car Rental	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Other:	

Travel - Local	
Auto Expenses	
Gas	
Repairs	
Insurance	
Lease	
Total Miles	
Total Business Miles	
Taxis	
Limos	
Parking Fees	
Subways & Buses	
Other	

Key Strategies for Fashion Models and Entertainers

1. NON RESIDENT ALIENS:

Non Resident Aliens must keep track of the total number of days they are in the United States to determine their tax status. We need this information organized by listing the days that you entered and departed the country.

2. DIARIES:

It is extremely important that you keep a diary of your daily activities and expenses.

3. PROMOTIONAL EXPENSES & SUPPLIES:

Generally, to be deductible, items must be ordinary and necessary to your profession as a fashion model or entertainer. Record separately from other supplies, items costing over \$500 and having a useful life of more than one year. These items must be recorded differently on your tax return than other recurring, everyday business expenses.

If you incur expenses while looking for a job in this field, they may be deductible. You do not actually have to obtain a new job in order to deduct the expenses. Out-of-town job seeking expenses are deductible only if the main purpose of the trip is job search, not pursuing personal activities.

4. AUTO TRAVEL:

Your auto expense is based on the number of qualified business miles you drive. Expenses for travel between business locations are deductible; include them as business miles. Your trips between home and a

permanent work location or between one or more regular places of work are COMMUTING and are NOT deductible.

Document business miles in a record book by the following: (1) Give the date and business purpose of each trip; (2) Note the place to which you traveled; (3) Record the number of business miles; (4) Record your car's odometer reading at both the beginning and end of the year. Keep receipts for all car operating expenses (i.e. gas, oil, repairs, insurance, etc.) and any reimbursement you received for your expenses.

5. TRAVEL - OUT-OF-TOWN

Unreimbursed expenses of traveling away from "home" overnight on job-related trips are deductible. Your "home" is generally considered to be the entire city or general area where your principal place of employment is located. Out-of-town expenses include transportation, meals, lodging, tips, and miscellaneous items like laundry, valet, etc.

Document away from home expenses by noting the date, destination, and business purpose of your trip. Record business miles if you drove to the out-of-town location. In addition, keep a detailed record of your expenses - lodging, public transportation, meals, etc. Always list meals and lodging separately in your records. Receipts must be retained for each lodging expense. However, if any other business expense is less than \$75, a receipt is not necessary if you record all the information in a diary. You must keep track of the full amount of meal and entertainment expenses even though only a portion of the amount may be deductible.

6. TELEPHONE EXPENSES:

The basic local telephone service costs of the first telephone line provided in your home are not deductible. However, toll calls from that line are deductible if the calls are business related. The cost (basic fee and toll calls) of a second line in your home are also deductible, if the line is used exclusively for business.

7. EQUIPMENT PURCHASES:

Equipment purchases such as computers or telephone answering machines are shown differently on your tax return than are general job-related supplies. Keep documentation for these items separate from everyday expenses so that they may be easily identified when your return is prepared.