ARTIST INCOME TAX RETURN ORGANIZER

Success with the **Worksheets**

1. Before you start filling in the form, **SAVE the blank form to your computer**
2. Open your saved blank form in the latest version of **Adobe Reader**
3. Complete the form as fully as possible; return it to **david@davidturrentine.com**

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Enrolled to practice before the IRS

Tax Year _____

Personal Information

Taxpayer		Spouse	
Last name:		Last name (if different):	
First name:	Middle initial:	First name:	Middle initial:
Social security no.:		Social security no.:	
Occupation:		Occupation:	
Date of birth:		Date of birth:	
Email address:		Email address:	
Work phone:	Ext:	Work pnone:	Ext:
Cell phone:		Cell phone:	
Home phone:		Home phone:	
Fax number:		Fax number:	

Driver's License Information

State:	Lic. No.:	State:	Lic. No.:
Issued:	Expires:	Issued:	Expires:

Address: _____ Apt. no. _____

City: _____ State: _____ ZIP code: _____

Presidential Election Campaign Fund

Checking a box below will not change your tax or refund.

Check here if you (or your spouse if filing jointly) want $3 to go to this fund. ☐ You ☐ Spouse

Federal Filing Status

1 ☐ Single

2 ☐ Married filing jointly

3 ☐ Married filing separately

☐ Taxpayer did not live with spouse at any time during year

4 ☐ Head of household

If qualifying person is child but not dependent:

Child's name: _____

Child's social security number: _____

5 ☐ Qualifying widow(er). Year spouse died: _____

6 Are you or your spouse eligible to be claimed as a dependent on someone else's return? ☐ Yes ☐ No

Direct Deposit/Electronic Funds Withdrawal Information

Yes	No	
☐	☐	Use **direct deposit** for any **federal tax refund** / **state tax refund**
☐	☐	Use **electronic funds withdrawal** for ☐ **federal balance due** / ☐ **state balance due**

Financial Institution Information

Account type: Checking ☐ Savings ☐

Routing number: _____

Account number: _____

Dependents

First name Last name	MI Suffix	Soc. Sec. number Relationship	Code*	Date of Birth	Number of months lived with taxpayer in U.S.	Qualified child and dependent care 2016 expenses
			L			
			L			

* **L**–Dependent child who lived with taxpayer; **N**–Dependent child who did not live with taxpayer due to divorce or separation; **O**–Other dependent; **Q**–Not a dependent (but is a qualifying person for the earned income credit and/or the child tax credit and/or the credit for child and dependent care expenses).

Child Dependent Care Expenses

(a) Care provider's name and Care provider's phone number	(b) Address (number, state, apt. no., city, state, and Zip code)			(c) Identifying Number (SSN or EIN)	(d) Amount paid

1099G

If you received **unemployment compensation** you should receive a Form 1099-G. I will need this form. These benefits are taxable. Did you receive a **state income tax refund** last year? The refund amount is also reported on Form 1099-G. If you itemized deductions last year on Schedule A, the refund may be taxable. If I prepared your taxes last year I already have the necessary information recording your tax refunds.

Unemployment Compensation

Amount Received	State	Federal Income Tax Withheld	State Income Tax Withheld

State Income Tax Refunds

State	State income tax refund	Refund is for tax year:

Alimony

If you paid it, it's a deduction. If you received it, it's taxable.

Payer's/Payee's name	Social Security number	Amount *received*	Amount *paid*

Wage Income

Your earned income is divided into two basic types: **Wage Income** (reported on Form W-2), and **Fee Income** (reported on Form 1099). Wage income is generally anything you made where taxes were taken out. Separate your W-2 income into the income you made in the entertainment industry (film, theater, TV, voiceover, trade shows, etc.), and other wage income.

It is important that you provide me with copies of your W-2 forms, especially if we are dealing with multiple states.

If you and your spouse each earned income, please keep separate records for each of you. This is true for income AND expenses. I will need two sets of worksheet pages, a set for you and a set for your spouse.

You may fax your W-2s to my office 24-hours a day at **773.509.1806**

Sending PDFs by email works too!

Entertainment Industry Wage Income

Employer Name	W-2 Box 1 Wages	W-2 Box 2 Federal Tax Withheld	W-2 Box 15 State Name	W-2 Box 17 State Income Tax	State/Local Name 2	State/Local Income Tax 2

Other Wage Income

Employer Name	W-2 Box 1 Wages	W-2 Box 2 Federal Tax Withheld	W-2 Box 15 State Name	W-2 Box 17 State Income Tax	State/Local Name 2	State/Local Income Tax 2

Fee Income

This is money you made from anyone where no taxes were taken out. If you made $600 or more from any one source you should have received a 1099 form. You will receive a 1099 form for royalties of more than $10. You are legally obligated to report all fee income, even if you did not receive a 1099 form. **Please email/mail copies of all your 1099 forms to me.**

If this will be your first year filing Schedule C (self-employed), please check here. ☐

1099-MISC fee income

Entertainment Industry Fee Income	Total Amounts
Income that you DO have 1099-MISC forms for.	
Income that you DO NOT have 1099-MISC forms for.	

Other Fee Income	Total Amounts
Income that you DO have 1099-MISC forms for.	
Income that you DO NOT have 1099-MISC forms for.	
Explain the nature of the work.	

Income from Other Sources

Type of Income	Tax Forms	Total Amounts
Interest Income (bank interest, etc.)	Form 1099-INT	
Dividend Income/Capital Gain Distributions	Form 1099-DIV	
Retirement Plan Distribution	Form 1099-R	
*Sale of Stocks, Bonds, Mutual Funds	Form 1099-B	
Cancellation of Debt	Form 1099-C	
Other (jury duty, gambling and lottery winnings, etc.)	Various	
How did you earn the income?		

*** These can be complicated amounts to determine. Minimally, I need to know the number of shares, original purchase date and the original cost or adjusted basis. Please provide all the 1099-B forms you received.**

Retirement Contributions

Did you (or will you) make a contribution to a Traditional IRA, SEP-IRA, or SIMPLE IRA for last year? Do not include salary deferrals from work reported on Forms W-2.

	Taxpayer Contribution	Spouse Contribution
Traditional IRA		
Roth IRA		
SEP/SIMPLE		

Did you convert all or part of a Traditional IRA into a **Roth IRA** last year?

Amount converted: _____

Health Insurance

☐ Yes ☐ No	Were all individuals included on your tax return covered by health insurance all year?	**These questions MUST be answered by EVERYONE**
☐ Yes ☐ No	Was your health insurance part of an employer sponsored plan?	
☐ Yes ☐ No	Did you purchase health insurance through an Affordable Care Act Exchange?	
*Please provide a copy of any **Forms 1095-A** that you received.*		

Expenses In-Town (See descriptions on following page.)

Common Expenses

Expense Category	Total Amount
Advertising	
Agent Fees	
Postage & Shipping	
Office Expense	
Equipment Rental	
Space Rental	
Repairs	
Supplies	
Meals & Entertainment	
Telephone/Cell Phone	
Fees	

Expense Category	Total Amount
Cable	
Classes	
Gifts for Business	
Hair /Makeup	
Costumes	
Trade Publications	
Tickets for Research	
Local Transportation	
Union Dues	
Internet Service	
Other (explain)	

Equipment

This is anything you use in your business that has an expected life of more than one year: Computer, fax machine, cell phone, PDA, ear prompter, musical instruments, audio and video equipment, etc. Please complete the table below. Include an additional sheet if necessary.

Item/Description	Date of Purchase	Price	% Business Use*

* If business use percentage is over 50%, I may be able to write it all off this year.
If under 50%, the equipment must be depreciated.

Use Tax (YOU MUST COMPLETE THIS PART)

Enter the total cost of general merchandise you purchased to use in your home state on which you did not pay the required amount of Sales Tax. For instance, Internet purchases.	
Enter the amount of sales tax you paid in another state on the items purchased out of state	

If there are no major purchases and you do not have receipts to figure purchases, check the box if you would like me to use the table amount of Use Tax ☐

Check this box if you made no out of state purchases that are subject to Use Tax ☐

Expenses In-Town Explanation Sheet

Advertising
Anything you spend to promote yourself. Pictures, résumés, copying costs, photographer, makeup artist, retouching costs. On-line databases such as castnet.com. Voice demos and their production costs.

Agent Fees
Total of everything you paid out of pocket. This one can be tricky if you are paid as an independent contractor. Let's say you did a photo job and the agent took 15%. Do you get a $150 deduction? It depends on whether your 1099 was for $850 or $1,000. $850, no deduction; $1,000, yes deduction. It is important to know how your agent is reporting this. If you are paid as an employee (on a W-2 form), then the agent fees generally are deductible.

Postage & Shipping
List here any postage and shipping costs not included in other categories.

Office Expense
Toner, paper, paper clips, pens and pencils, organizers, etc.

Equipment Rental
Audio and video equipment, etc.

Space Rental
Rehearsal space, studio space.

Repairs
Just as equipment is deductible; so are repairs on that equipment. But only to the extent that the original piece of equipment is deductible. That is, a $100 repair on a piece of equipment that is used 50% for business is a $50 deduction.

Supplies
Sheet music, records, books, CDs, scripts, props, etc. Supplies that you used in your work or looking for work.

Meals & Entertainment
Meals and entertainment are deductible expenses if a bona fide business discussion takes place before, during, or after the meal or entertainment. In addition to your receipt, keep track of this in your daily log. Jot down who you met with, where you met, and what you talked about. Personal meals which do not involve other people are only deductible when overnight travel is involved.

Telephone/Cell Phone
This is what you can deduct: Business long distance; a business % of your local usage charges. NOT the cost of the basic service for your first phone line. If you have a second line for business or fax that is deductible. Also special services for business such as voice mail. Cellular phone service is deductible to the extent that you use it for business. The phone and accessories go under equipment.

Fees
Did you pay anybody for anything? To transpose music for you, accompany you at an audition, direct you in a showcase, sub for you on a gig? If you pay an independent contractor $600 or more in the year, you may need to issue them a 1099 form.

Classes
This is training that improves or enhances your present job skills, including the transportation expense of getting back and forth to classes. (Add cab and bus fare to Local Transportation and auto mileage to the Auto Sheet).

Gifts for Business
This deduction is limited to $25 per recipient per year. Be sure to include opening night gifts and backstage tips.

Hair/Makeup
The general expense of year-round hair costs are personal expenditures. These costs are not deductible. Only styling costs directly related to your work as a performing artist are deductible. You can certainly take off the cost of doing something special to your hair for a show or a job or for new headshots. Makeup costs must be for business use only – stage, film, TV work. Include the cost of character glasses, wigs, electrolysis, and contacts (business portion only).

Costumes
Can you deduct that new outfit you bought specifically for an audition for an industrial? The IRS says no. You can't deduct clothing that is suitable for everyday street wear, whether you wear it there or not. So go ahead and include the clown outfit, but not the new dress or suit. Include smocks for doing makeup, the tux for catering jobs and opening night parties, and dance clothes.

Trade Publications
American Theatre Magazine, Audition News, Act One Reports, Backstage, etc.

Tickets for Research
Tickets for movies and plays can be deducted if the viewings were for research purposes. Make sure to keep good records related to what you saw and why it was necessary for your work. Dance concerts and museum admissions may also sometimes qualify for a research expense.

Local Transportation
Don't put auto expenses here. There is a separate sheet for them. The IRS says getting back and forth to a regular job is NOT deductible. However, looking for work is. Also, the expense of traveling between jobs is deductible, or traveling to a temporary job location that is different from your regular job location. Add up all of those trips going to meetings and auditions, and shopping for business supplies. Total up the cost of cabs, ride shares, and public transportation for business.

Union Dues
Your dues are deductible, as are your initiation fees. If you are an Equity member, don't forget to keep track of the 2.25% they are taking out of your weekly checks.

Internet Service
The portion of your on-line service that is used for business.

Cable
You may be able to deduct the percentage of your cable T.V. bill that is used for business. (Not the portion that is entertainment.)

Office in the Home

The following criteria must be met for a home office deduction:

1. The home office space must be used **regularly** and **exclusively** for business. Be aware that you do not have to use an entire room as your office—a portion of a room may qualify.
2. If the space is where you perform the administrative or management activities of your business, there must not be another fixed location where you perform a substantial portion of these tasks.
   (This second criterion does not need to be satisfied if you meet your clients on a regular basis in your home office.)

If you are an **employee** (as opposed to an **independent contractor**), then the home office must be for the convenience of your employer. In other words, the home office is a required condition of your employment.

If you use more than one home office during the year, split the expenses between the two.

	HOME OFFICE 1	HOME OFFICE 2
Square Footage of House or Apartment (or number of rooms)		
Square Footage of Office (or number of rooms)		
Home owners only: Deductible mortgage interest		
Home owners only: Real estate taxes		
Home owners only: Private Mortgage Insurance (PMI)		
Renters only: Total rent paid for the year		
Insurance (homeowner's, condo owner's, renter's)		
Repairs and maintenance		
Utilities (Do NOT include phone expense here)		
Condo/Homeowner's association fees		

Fill in these boxes ONLY if you are claiming an office in your home. Otherwise, see page 10, Part X

If you purchased or refinanced your home this year, please provide me with the closing (settlement) statement. Also include a copy of a property tax bill.

Energy Credits

If you purchase an energy-efficient product or renewable energy system for your home, you may be eligible for a federal tax credit. Examples of qualifying property include: *Biomass Stoves*; *Heating, Ventilating and Air Conditioning*; *Insulation*; *Water Heaters*; *Roofs*; *Windows and Doors*; *Geothermal Heat Pumps*.

Here is a link which provides additional information regarding these energy credits:
http://www.energystar.gov/index.cfm?c=tax_credits.tx_index

Please provide me with a copy of your receipt(s) showing the products purchased and the cost. You will need to save your receipt(s) and a copy of the Manufacturer's Certification Statement for your records.

Education Expenses

	Taxpayer	Spouse
Did you attend a college or university? Enter total cost of tuition, books, and lab fees:		
Did you pay interest on a student loan? How much? Enter total amount of INTEREST ONLY:		
Did you pay for educational expenses for your child(ren) to attend a public or private elementary or secondary school? Enter total cost of tuition, books, and lab fees: and enter the grade level(s) for the child(ren):		
Name of School	**City/State**	

Please include any Forms 1098-T and 1098-E that you received. Also include any account statements related to your education expenses for the year.

Expenses Out-of-Town

Below are two charts for your out-of-town expenses. Travel out-of-town means when you are away from your tax home overnight working or looking for work. One big question is always the combination trip. You go to New York for a week to visit friends or relatives and while you are there you audition for a show. Is the whole week deductible? No, but your expenses for the audition day are. Only if the primary purpose of your trip is business can you deduct the cost of getting there and back. Travel to a job location is deductible as well as traveling home on your days off.

The top section below is a description of each trip. I need the information about the city you were in and the number of days you were there. The bottom chart has columns going down. Each one represents a trip or row across the top chart.

One deduction I don't want you to include here is the auto mileage on your own car. It is deductible, but record it on the Auto Usage sheet. If you travel home on your day off it's a write off.

Add up all of the expenses for each trip and then total those to the right. Next is a column that says "Minus Payments Not Included on W-2/1099." Here I am talking about your per diem payments from your producer that are not reported on your W-2 or 1099 Forms. Keep the money you spend on meals and entertainment separate, because I need to put that total in a different place. If you want me to use a Standard Meal Allowance, check the "SMA" boxes in the table below.

Employer (or Possible Employer)	**City**	**Inclusive Dates**	**Number of Days**	*For Office Use Only*	*For Office Use Only*
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					

	(A)	***(B)***	***(C)***	***(D)***	***(E)***	***(F)***	***(G)***	***(H)***	**Total**
Air/Train/Bus travel									$0.00
Lodging Expenses									$0.00
Tips and Gratuities									$0.00
Laundry and Dry Cleaning									$0.00
Local Transportation									$0.00
Auto Rental									$0.00
Gasoline and Oil for Car Rental									$0.00
Telephone									$0.00
Other (Explain):									$0.00
Total Expenses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Payments not included on Form W-2/1099 (per diem payments)									$0.00
Meals & Entertainment or Total Standard Meal Allowance (Check "SMA")	SMA ☐	SMA ☐	SMA ☐	SMA ☐	SMA ☐	SMA ☐	SMA ☐	SMA ☐	SMA ☐ $0.00

Auto Usage

If you use a car for business you may be able to deduct some of that expense. You can deduct all of the miles looking for work, so keep track of your auditions and meetings. Commuting from your home to a regular place of work is NOT deductible. If you are working two jobs in one day, you can deduct the mileage between the work locations. If you are working at a temporary job location away from where you usually work then that mileage is deductible. If your home is your principal place of business, traveling to all other work locations is deductible. You can also deduct going back and forth to classes. I will often need to discuss your particular situation with you in order to properly calculate this deduction.

Standard Mileage Rate

There are two ways to take this deduction: the easy way and the hard way. Why don't we start with the easy way. You keep track of your business miles and simply multiply them by the Standard Mileage Rate. If you ever want to make use of the SMR for a particular vehicle, you must use it the first year you use the vehicle for business. You must also own the car or be leasing it in order to use the Standard Mileage Deduction.

	Vehicle 1.	Vehicle 2
Make and model of vehicle		
Date placed in service		
Business Miles for the Year		
Total Commuting Miles (back and forth to a regular job)		
Total Personal Miles		
Total Miles for the Year		

Parking & tolls FOR BUSINESS		

Is another vehicle available for personal use? ☐ Yes ☐ No
Do you have evidence to support the deduction? ☐ Yes ☐ No
If yes, is the evidence written? ☐ Yes ☐ No

These questions MUST be answered for anyone claiming a deduction for business use of a car.

Actual Expenses

The harder way to claim an auto usage deductible is by using the **Actual Expenses** method. It's a more complicated process but it can be worthwhile for some taxpayers. Using the business and total mileage from above, I will determine the percentage the car is used for business. Then we deduct that percentage of everything it costs you to operate the car. This method requires more record keeping but it can be worthwhile. If you have the records, fill in this table along with the above mileage information and I will figure out the best approach.

	Vehicle 1	Vehicle 2
Cost of the vehicle		
Date placed in service		
Interest on car loan		
Lease payments		
Gas		
Insurance		
Auto club membership		
License fees		
Maintenance (oil change, tires)		
Repairs		
Car washes		

If you purchased a new vehicle this year, please provide me with the bill of sale.

Leased Vehicles: You may use either the standard mileage or the actual expenses method. To use the actual expenses method I will need the fair market value of the vehicle, the total amount of your lease payments, and the mileage numbers from the top of this page.

Itemized Deductions

Description	Amount
Medical and Dental (not reimbursed by insurance)	
Health Insurance Premiums (Not pre-tax deductions from job)	
Self-Employed Health Insurance	
Personal Property Taxes	
Real Estate Taxes	
Home Mortgage Interest (from Form 1098)	
PMI (Private Mortgage Insurance)	
*If you are claiming a home office, enter these amounts on page 6, **Office in the Home** section.*	

Description	Amount
Casualty and Theft Losses (Talk to me about this one.)	
Charitable Contributions: Cash or Check	
Charitable Contributions: Non-cash (household items, clothes, etc.)*	
Charitable Mileage on Vehicle (in Miles)	
Tax Preparation	
Safe Deposit Box/Investment Expenses	
Other (Explain)	

* If more than $500, I will need more detail(s) about this contribution.

HSA (Health Savings Account)

Contributions made (or expected to be made) to an HSA for 2016.	Amount:

Please provide me with your year-end statement and any Forms 1099-SA you received

Estimated Tax Payments

Federal		State		
Date	***Amount***	***Date***	***Amount***	***ID***
04/15/16		*04/15/16*		
06/15/16		*06/15/16*		
09/15/16		*09/15/16*		
01/15/17		*01/15/17*		

Moving Expenses

A	Enter the new principal place of work for this move	
B	Enter the number of miles from your **old home** to your **new workplace**	Miles:
C	Enter the number of miles from your **old home** to your **old workplace**	Miles:

Enter your moving expenses:

1.	Date of Move	
2.	Transportation expenses for this move	
3.	Storage of household goods and personal effects	
4.	Travel expenses for this move	
5.	Total miles you drove your car for this move	
6.	Lodging expenses for this move (*Please note that meals while moving are NOT deductible.)*	
7.	Enter total amount your employer paid you for moving.	

Electronic Filing

If we are filing your returns electronically, we will email you a copy of your return as a PDF document. We will also email your **signature authorization forms** for you to **sign and return to me**. ***IMPORTANT***. *Before I can transmit your returns electronically, I am required by law to have these signed signature forms in my office. You can mail/email/fax these signature forms to me, along with payment of your invoice.*