

South Beach Tax & Financial Services

Photography Industry Work Sheet

Name _____ Tax Year _____

Check Applicable Status	GO TO :	if self-employed: The Business/Activity Code is 812920 or 541920 (Sch. C, item B)	TABLE A	
Self-Employed <input type="radio"/>	▶ Table C below		For employee expenses only	
Employee <input type="radio"/>	▶ Table C & A Below		The expense captions below are in addition to those in Table C, and are not to be used for the self-employed as they are included in Schedule C or on W/S C-1	
TABLE C			DESCRIPTION	AMOUNT
<p>*For Self employment , the expense captions below are an expansion of, a supplement to, Sch. C and W/S C-1. Use Sch. C and W/S C-1 FIRST and then supplement with this Worksheet. Enlarge the scope of the interview here. DO NOT repeat any of the expenses captioned on Sch. C or on W/S C-1. Carry to Sch. C as shown below.</p> <p>* For an employee, the expense captions below are to be used whenever applicable, and the total will carry to TABLE A as shown below.</p>			Advertising	
			Alarm service-burglaries, fire, etc.	
DESCRIPTION			AMOUNT	
Albums			Answering service	
Art Supplies/Scissors/"Exacto" Knives, Blades			Bank service charges	
Batteries/Light Bulbs			Clerical services/Public stenographer	
Camera Accessories (Bag, lens caps, straps)			Contract services/Outside services	
Chemicals/Trays/Tongs/Drying Clips/Timer			Credit Card membership	
Entry Fee - Competition/Shows			Delivery/Freight/Express	
Equipment- Depreciable (Cameras, Computers, Enlargers, Flash, Layout/Drafting Table, Lenses, Projector/Screen, Scanner, Studio Light Fixtures, Tripods, Videocamera) -Enter on Form 4562			Educational expenses A-16	
Fees to Models, Hair Stylists, Make-up Artists			Employment seeking expenses A-17	
Film/Videocassettes(blanks)/Memory Cards			Entertainment/Meals (see A-20)	
Framing/Laminating			Equipment rental	
Helicopter/Airplane Rental Fees			Gifts (Requires W/S TC-10)	
Lens Cleaners/Brushes			Insurance	
Light Boards (if not required to depreciate)			Internet/DSL/Cable fees	
Manager, Agent Commissions			Meetings & Conventions M-1	
Permits			Occupational license renewals	
Photo Paper			Postage/FedEx/UPS	
P.O. Box rental			Printing/Reproduction/Copies	
Portfolio Case			Professional dues and expenses M-1	
Processing/Lab Fees- Black and White, Color, Enlargements, reprints, Restorations			Rent on business property (not home)	
Props			Repairs to equipment	
Slide Trays/Carousels			Security/Patrol Services/Watchdog	
Stepstool/Ladder			Seminars and workshops M-1	
Typsetting			Subcontracts	
			Supplies office and general	
			Telephone, pager, fax, etc A-9	
			Trade/Technical Books/ Publications/ Periodicals/Tools/Supplies A-10	
			Uniforms A-11	
			Utilities (other than home office)	
			Other:	
			<-----SUBTOTAL FROM TABLE C----->	
Subtotal, for an Employee, Carry to TABLE A----->			Amount from W/S A-99, column A A-99	
TOTAL for Self-Employed to Sch. C, line 48 Describe as "From W/S C-10"			TOTAL for Employee to Form 2106, line 4	
DEDUCTIBLE MILEAGE (not commuting) (requires W/S TC-10)			MILES	
Travel To:			Enter Reimbursement from accountable plans, if any, on Form 2106. DO NOT net against expenses here.	
Galleries/Exhibitions				
Photo Labs/Suppliers				
Shoots			OTHER TRANSPORTATION COSTS (not commuting)	AMOUNT
			Taxicab, Bus, Subway, etc.	
			Tolls, Parking	
TOTAL To W/S A-32 <input type="radio"/> or Form 2106 <input type="radio"/>			Total To Form 2106, line 2 or Sch. C, line 48	