

# South Beach Tax and Financial Services

## Photography Industry Work Sheet

Name \_\_\_\_\_ Tax Year \_\_\_\_\_

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