

Possible allowable business deductions for visual artists

CONTINUING EDUCATION

- Private Lessons
- Master Classes & Apprenticeships
- Schools & Conferences
- Tickets to Special Exhibits
- Gallery Visits & Talks
- Museum Memberships

PROMOTIONAL EXPENSES

- Portfolio Costs
- Business Cards
- Film & Slide Processing
- Postage & Shipping
- Slide & Photographer Fees
- Printing of Show Announcement Cards
- Shows & Exhibits
- Printing Costs

SUPPLIES & EXPENSES

- Gallery Memberships & Dues
- Brushes & Cleaning Supplies
- Paints, Film, Papers, etc.
- Gifts – Business (\$25 per person limit)
- Chemicals for Film Processing
- Museum Dues & Memberships
- Canvas & Stretchers
- Framing Costs
- Business Meals (limited to 50%)
- Slide & Film Processing
- Stationary & Office Supplies
- Rent for Studio & Gallery Space
- Art Magazines & Books
- Legal & Accounting Fees
- Rentals & Repairs of Equipment
- Sculpture Supplies & Hardware
- Food & Wine for Gallery Openings
- Modeling Fees & Props
- Commissions paid to Agents/Galleries

AUTO TRAVEL TO/FROM (in miles)

- Museum & Gallery Visits
- Client & Business Meetings
- Continuing Education
- Gallery Interviews (Potential Shows)
- Out of Town Business Trips
- Purchasing Art Supplies & Materials
- Professional Society Meetings
- Parking Fees & Tolls (\$)

OUT OF TOWN TRAVEL

- Airfare & Auto Rental
- Van Rental for Moving Artwork
- Parking
- Taxi, Train, Bus & Subway
- Lodging
- Meals
- Laundry, Maid & Porter
- Tolls
- Telephone Calls

TELEPHONE COSTS

- Paging Service
- Internet and On-Line Services
- Pay & Toll Calls
- Cellular Phone

EQUIPMENT PURCHASES

- Phone & Answering Machine
- Computer & Computer Software
- Press, Easel & Paint Box
- Darkroom Equipment
- Camera, Lens, Flash, Lighting, etc.
- Camera Bags & Tripods
- Modems & Computer Peripherals
- Framing Apparatus
- Power & Hand Tools
- Sculpting Tools

Note: It is always recommended to consult with a tax professional about the deductibility of certain expenses.

There are many factors that may affect whether or not a specific deduction is allowed, regardless of whether or not it is listed here.

Additionally, there may be other expenses not listed here that may be deductible depending on your specific situation.