Actor’s tax file: bookings, residuals and career costs

Work down the list once the last payroll company has mailed its forms. Mark every receipt P (payroll job) or C (contract job), since the two are treated apart.

Client or engagement

Pay from every job

- [ ] Form W-2 from each production company or payroll service
  Copy B and Copy 2 for every booking, union and non-union
- [ ] Form 1099-NEC for self-booked voiceover, commercials or coaching
  One per client that met the threshold for the year
- [ ] Invoices for contract jobs with no 1099
  Date, client, amount received
- [ ] Residual statements from each payer
  Note whether each came through payroll on a W-2 or on a Form 1099-MISC
- [ ] Form 1099-MISC for residuals or royalties paid outside payroll
  Box 2 royalties and box 3 other income kept apart, matched to statements
- [ ] Form 1099-G for unemployment between bookings
  From the state agency; box 4 shows tax withheld

Career costs

- [ ] Headshot, reel and demo recording invoices
  Note the job type each one served
- [ ] Casting site and self-tape service subscriptions
  Annual receipt or card statement lines
- [ ] Class, coaching and workshop receipts
  With the course name and dates
- [ ] Talent agency and manager commission statements
  Year-end summary of gross pay and commissions
- [ ] Union initiation fee and dues statements
  SAG-AFTRA, Actors’ Equity or other, for the calendar year
- [ ] Costume, wig and stage makeup receipts
  Only items you would not wear off stage
- [ ] Self-tape camera, lights and mic invoices
  With purchase date and share of business use

Travel

- [ ] Mileage log to auditions, sets and classes you teach
  Split 2026 at July 1 for the two rates
- [ ] Flight, hotel and meal receipts for out-of-town jobs
  With the booking or audition each trip served
- [ ] Per diem shown on pay stubs or deal memos
  So travel paid by the production is not claimed twice

Company and prior years

- [ ] Loan-out corporation return, its W-2 to you and any K-1
  Form 1120-S with your Schedule K-1, or Form 1120; plus the contracts paid to the company
- [ ] Qualified performing artist worksheet
  Employers paying $200 or more, performing costs and income, AGI
- [ ] State Form 2106 worksheet, if your state allows job costs
  For example, California uses its own amounts
- [ ] Last year’s federal and state returns
  For carryovers and the payments made on contract income
- [ ] Start-up cost list, if this is your first year of paid acting
  Classes, headshots and travel paid before the first booking, with dates