Visual artist’s records: sales, supplies, studio and shows

Fill it in after your last show of the year. Keep the booth and studio sales log next to the 1099s so the two can be compared piece by piece.

Client or engagement

Sales and income

- [ ] Gallery consignment statements
  Each sale, commission kept and payout, for the year
- [ ] Form 1099-K from your online shop and card reader
  With the shop’s annual sales and fee report
- [ ] Fair and studio sales log
  Date, piece, price and how it was paid, cash included
- [ ] Form 1099-NEC for commissions and teaching
  One per business client over the threshold
- [ ] Form 1099-MISC for licensing royalties
  With the license statement
- [ ] Grant, fellowship or prize award letters
  Plus any Form 1099 the sponsor sent

Making the work

- [ ] Art supply and materials receipts
  Paint, canvas, clay, paper, framing
- [ ] Print shop invoices and a print inventory count
  Prints bought, sold and left at year end
- [ ] Equipment invoices: kiln, press, tablet, camera
  With the date each was ready for use
- [ ] Software and portfolio website bills
  Annual receipts

Studio and shows

- [ ] Studio lease and rent payments
  Twelve months
- [ ] Home studio measurements and home costs
  Square feet of studio and home, rent or mortgage interest, utilities

- [ ] Booth, jury entry and show fees
  Named by show
- [ ] Crating, shipping and install costs
  Tied to the show or buyer
- [ ] Travel and mileage log for shows, residencies and supply runs
  Date, place, purpose and miles

Proof, gifts and prior year

- [ ] Statements for the account your art sales are paid into
  Every month, to tie gallery payouts and booth deposits to the sales log
- [ ] Exhibition history and business plan
  Shows how you run the work to make a profit
- [ ] Donated works: materials cost and charity acknowledgment
  One per piece given
- [ ] Sales tax permit and returns filed
  For pieces sold directly to buyers
- [ ] Last year’s return, with its Schedule C
  Plus any quarterly payments made after a big show or sale