Massage therapist records: spa paycheck, private table, or both

Circle spa or clinic employee, own practice, or both. A therapist with only a spa paycheck stops after the first group; a private practice fills in every group.

Client or engagement

Spa or clinic paycheck (W-2)

- [ ] Form W-2 from each spa, clinic or resort
  Employee copy; from 2026, Box 12 code TP shows cash tips and Box 14b the code 602
- [ ] Final pay stub of the year
  Year-to-date tips and any linen or CE reimbursements
- [ ] Copies of the tip reports you gave the spa
  Each month you reported tips
- [ ] Note on what the employer does
  Day spa or wellness resort, or a medical or chiropractic clinic: the tips deduction turns on it

Sessions, packages and tips

- [ ] Forms 1099-NEC from chiropractors, PT offices or spas
  One per office that booked you as a contractor
- [ ] Form 1099-MISC Box 6 from health insurers
  Only if you bill clinical sessions to insurance
- [ ] Form 1099-K from your card reader
  Sent for card sessions at any total
- [ ] Booking system year-end report
  Sessions, packages, memberships, gift cards sold and redeemed
- [ ] Cash and check session list
  Sessions never entered in the booking system
- [ ] Daily tip log and the card tip report
  Date, client, cash or card, January to December
- [ ] Practice bank statements
  Every month, to match deposits to bookings

Table, oils and linens

- [ ] Massage table, chair, bolsters and face cradle invoices
  Dated, with the first session each item was used for

- [ ] Oil, lotion, cream and hot stone receipts
  Supplier receipts or card statement lines
- [ ] Sheet, towel and face cradle cover receipts
  Linen replaced during the year
- [ ] Linen service bills or a home laundry log
  Laundromat, service invoices, or loads washed at home
- [ ] Disinfectant, gloves and sanitizer receipts
  Treatment room sanitation

License, room and practice type

- [ ] State massage license renewal and certification fees
  Receipt for each fee paid in the year
- [ ] CE course receipts and certificates
  Course, date and hours
- [ ] Liability insurance and AMTA or ABMP dues
  Premium invoice and membership receipt
- [ ] Treatment room agreement and rent paid
  Signed agreement, each payment, and the landlord's Form W-9 if a person
- [ ] Home treatment room size and photo
  Room and home square footage
- [ ] Practice-type note: clinical or spa and wellness
  Doctor referrals, insurance billing, injury treatment; answers the SSTB question
- [ ] Last year's Form 8995 or 8995-A
  With any QBI loss carried forward

Outcalls, booking tools and tax paid

- [ ] Outcall mileage log
  Date, client town, miles; trips before and after July 1, 2026 kept apart
- [ ] Booking software and card processor statements
  Monthly fees for the year
- [ ] Quarterly estimated tax confirmations
  Date and amount of each payment for the practice
- [ ] Last year's federal and state return
  Full copy with Schedule C and Schedule SE