Gig, royalty and gear file for working musicians

Two folders: one for payroll work, one for gigs you booked yourself. Royalty statements often arrive in spring, so leave those lines open until the last payer reports.

Client or engagement

Music income forms

- [ ] Form 1099-NEC from each venue, promoter, church or client
  Copy B for the tax year; one per payer that crossed the threshold
- [ ] Gig log for payers that sent no form
  Date, venue, cash or app payment, amount
- [ ] Form 1099-MISC, box 2, from publishers, PROs and distributors
  Plus the matching royalty statements for the year
- [ ] Form 1099-K from the merch table card reader, online store or ticket site
  Card reader forms come at any amount; compare each with the sales report
- [ ] Form W-2 from each orchestra, theater, cruise line or house band
  Mark which wages were for performing work
- [ ] Schedule K-1 (Form 1065) if your band files as a partnership
  From the band's partnership return, one per member

Gear and studio

- [ ] Invoices for instruments, amps, mics and interfaces bought this year
  With the date each item was ready for paid work
- [ ] Receipts for strings, reeds, repairs and tuning
  The shop invoice should name the instrument
- [ ] Rehearsal space or studio rent, and recording, mixing and mastering bills
  Lease or invoices for the twelve months
- [ ] Plug-in, software and sample library subscriptions
  Annual statement or the card charges for each
- [ ] Home studio floor plan and home costs
  Square feet of the room used only for music work, rent or mortgage interest, utilities

Travel and gigs

- [ ] Mileage log for gigs, rehearsals and teaching
  Date, venue and miles for each load-in
- [ ] Tour itinerary with hotel folios, airfare and van rental
  One folder per tour, receipts tied to show dates

- [ ] Meal receipts from the road
  Marked with the show date and city
- [ ] Tip log
  Date, gig and amount, cash and app tips apart

Fees, dues and the W-2 test

- [ ] Booking and manager commission statements
  Year-end summary showing gross pay and commission taken
- [ ] Union dues statements
  Split between W-2 work and freelance work
- [ ] Lesson, coaching or masterclass receipts
  For skills used in your current paid work
- [ ] Stage clothing receipts
  Only items not suitable for everyday wear
- [ ] Qualified performing artist worksheet
  Employers paying $200 or more, performing costs, performing income, AGI
- [ ] Last year’s return and this year’s quarterly payments
  Payments made against gig income, with the date of each