Photographer’s year-end file: sessions, gear and brand deals

One line per document, with the file attached as it comes in. Pull gear invoices rather than card charges, since each body and lens needs its purchase date.

Client or engagement

Sessions, prints and licensing

- [ ] Form 1099-NEC from each business client
  Copy B, matched to the session invoice
- [ ] Form 1099-K from your card processor
  Sent for any amount, with the monthly statements behind it
- [ ] Form 1099-MISC from stock sites or licensing deals
  Box 2 royalties, with the agency statement
- [ ] Year-end sales report from your booking or gallery software
  Sessions, prints and albums, paid and unpaid
- [ ] Business bank statements for all twelve months
  To match deposits to bookings
- [ ] Tip log for weddings and events
  Date, client, and whether it came by card, app or cash

Brand work and side income

- [ ] Brand and ambassador contracts
  Cash fee, gear or product owed, usage rights granted
- [ ] Log of gear and products received as payment
  Item, brand, date received, retail value, images or posts delivered
- [ ] Note of unsolicited products
  Items sent with no request or deal, kept apart from paid items
- [ ] Affiliate, referral and ad revenue payout reports
  From a gear blog, newsletter or video channel, with any 1099 each sends
- [ ] Comped travel or stays tied to a shoot
  Who paid, dates and what you delivered in return

Gear

- [ ] Camera body, lens, lighting and drone invoices
  Bought this year, with the date each was ready for use

- [ ] Computer, monitor, drives and calibration tool invoices
  With the share of business use
- [ ] Repair, sensor cleaning and gear rental receipts
  Named by job when rented for one shoot
- [ ] Records of gear sold or traded in
  Original cost or value received, sale price and write-offs already taken
- [ ] Gear and liability insurance policy
  Declarations page and premium paid

Studio, software and marketing

- [ ] Studio lease and rent payments
  Twelve months of payments
- [ ] Home studio floor area and the home’s total area
  Plus rent or mortgage interest and utilities for the year
- [ ] Editing, gallery, contract and backup subscriptions
  Annual receipts for each service
- [ ] Website, ads, bridal show booth and styled shoot costs
  Invoices or card statements
- [ ] Lab, album, frame and shipping invoices
  Tied to the client order they filled

Travel, crew and last year

- [ ] Mileage log from studio to venues and client meetings
  Each shoot dated, so 2026 miles fall on the right side of July 1
- [ ] Destination shoot receipts: airfare, hotel, meals, parking
  With the contract naming the date and place
- [ ] W-9 on file for each second shooter or retoucher
  Plus the 1099-NEC you sent anyone paid $2,000 or more for 2026 work
- [ ] Last year’s return with its Form 4562
  Shows gear still being depreciated