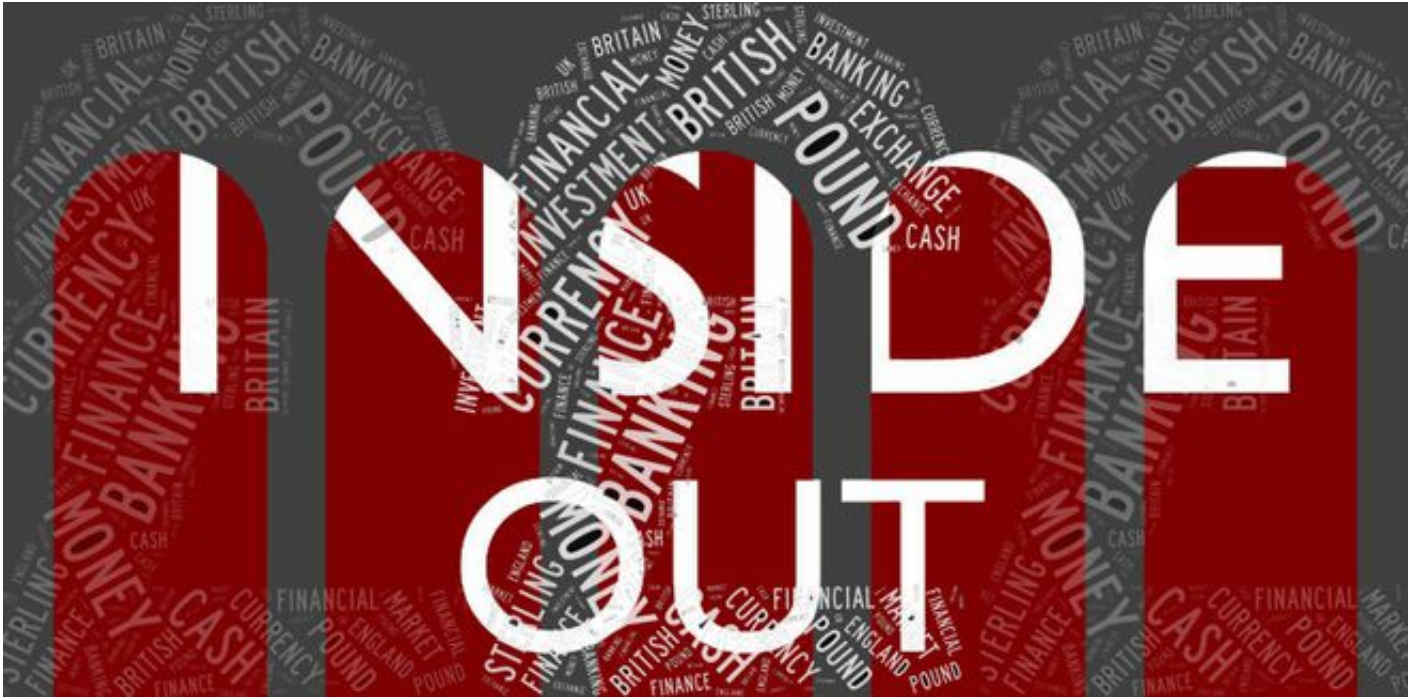


## Inside Out Musicians and their tax returns



Tenor Christopher Gillett's unexpurgated view of life on, off, behind and under the stage.



**January - a taxing time for any self-employed singer. Tenor Christopher Gillett pores over the figures and wonders how he has time to make any music at all.**

A musician's work is largely governed by the seasons, and so soon after the Christmas mayhem comes another key date in the jobbing muso's calendar: The January Tax Bill and Tax Return. Contrary to what you may expect from reading the newspapers, not all of us live in tax exiles or receive hush-hush 'special expenses' in brown envelopes. Most musicians lead a pretty hand-to-mouth existence, staggering financially from one job to the next, burdened with massive and complex expenses for which we will usually only be compensated months later. It takes a special sort of mind to cope one moment with dissecting the complexities of a Birtwistle score, the next with figuring out if you'll actually be able to claim lunch on your tax return using the *Caillebotte v Quinn setaside* ('any fair sum for UK victuals while freelancing over five miles from home'). A bit like Birtwistle, I don't really know what that means, but my accountant tells me to use it.

So, in January you'll find most of us not at the piano, practising our notes, but at our desks or kitchen tables, noting our practices. Or quite possibly ferreting around the back of the sofa, desperately hoping we'll find a lost receipt or, even better, some loose cash. Like any other self-employed workers (and most musos are that) the tax bill couldn't come at a worse time. The credit card bills from Christmas are on the doormat, promoters haven't paid you for all those *Messiahs* (they often wait three months) and you have to put down a large deposit for some digs you're renting in March.

I managed to get my tax return done during the summer, but many will now be fighting their way through stacks of receipts, frantically trying to prepare figures for tetchy accountants, most of whom cannot get a grip on the oddness of a musician's income and expenses. I'm lucky on that score, my accountant being an eccentric who exclusively handles musicians and who, unlike most tax inspectors, actually understands the mind-boggling absurdities of, say, foreign tax credits. On the other hand, he is the accounting equivalent of an early music fanatic, the nearest you can get to 'Authentic Practice' transplanted from the

music world to tax land. He refuses to use any sort of computer, preferring instead an adding machine, and will only communicate by phone or letter. He types my accounts on an old typewriter, using carbon paper. He's brilliant and odd, but I wouldn't have it any other way.

No, I'm feeling pretty smug right now. I'm all sorted tax-wise. Except that I have to do my VAT return in the next few days. Oh, and the US tax year has just ended so I'll have to start preparing my figures for my American accountant.

Frankly, it's amazing that we get any music-making done at all.

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