

**Tax Deduction Check List: REAL ESTATE SALES / BROKERS**

This sheet is to help you organize your employment-related deductible expenses. In order for an expense to be deductible, it must be considered an "ordinary and necessary" expense required by your employer and not reimbursed. If you are self-employed, then the standard is only "ordinary and necessary." Do not include expenses for which you've been reimbursed, expect to be reimbursed, or would be reimbursed if you asked your employer for it.

**Professional**

Association dues \$ \_\_\_\_\_  
 Business associations \$ \_\_\_\_\_  
 License \$ \_\_\_\_\_  
 Realty board \$ \_\_\_\_\_  
 E&O insurance \$ \_\_\_\_\_  
 Other: \_\_\_\_\_

**Travel – Auto (In Miles)**

Showing property \_\_\_\_\_  
 Client meetings \_\_\_\_\_  
 Escrow / loan meetings \_\_\_\_\_  
 Continuing education \_\_\_\_\_  
 Professional meetings \_\_\_\_\_  
 Purchasing supplies \_\_\_\_\_  
 Out-of-town trips \_\_\_\_\_  
 Tolls and parking \$ \_\_\_\_\_  
 Other: \_\_\_\_\_

**Travel (Out of Town) and Meals**

Airfare \$ \_\_\_\_\_  
 Car rental and fuel \$ \_\_\_\_\_  
 Bus, taxi, trains, shuttles \$ \_\_\_\_\_  
 Parking & tolls \$ \_\_\_\_\_  
 Lodging (do not combine with meals) \$ \_\_\_\_\_  
 Meals (if kept receipts) \$ \_\_\_\_\_  
 Porter, bellhop, laundry \$ \_\_\_\_\_  
 (Please attach a full list of dates & destinations  
 of travel so we can compute per diem deductions)

**Communications**

Cell phone service \$ \_\_\_\_\_  
 2<sup>nd</sup> land line in your home \$ \_\_\_\_\_  
 FAX transmissions \$ \_\_\_\_\_  
 ISP / Internet service \$ \_\_\_\_\_  
 Website fees \$ \_\_\_\_\_  
 Domain name registration \$ \_\_\_\_\_  
 Pay phone and toll calls \$ \_\_\_\_\_  
 Other: \_\_\_\_\_

**Supplies and Expenses**

Brokerage desk fees \$ \_\_\_\_\_  
 MLS \$ \_\_\_\_\_  
 Briefcase / laptop case \$ \_\_\_\_\_  
 Letterhead / bus. cards \$ \_\_\_\_\_  
 Advertising & promotions \$ \_\_\_\_\_  
 Databases / customer lists \$ \_\_\_\_\_  
 Direct mail printing, postage \$ \_\_\_\_\_  
 Pens & other adv. specialties \$ \_\_\_\_\_  
 Printing, copies \$ \_\_\_\_\_  
 Postage, shipping \$ \_\_\_\_\_  
 Bank fees \$ \_\_\_\_\_  
 Clerical & accounting \$ \_\_\_\_\_  
 Computer supplies \$ \_\_\_\_\_  
 Client gifts \$ \_\_\_\_\_  
 (Maximum \$25/person)  
 Legal / professional \$ \_\_\_\_\_  
 Bus. meals & entertainment \$ \_\_\_\_\_  
 Lock boxes, keys, locksmith \$ \_\_\_\_\_  
 Signs, flags, displays \$ \_\_\_\_\_  
 Open house expenses \$ \_\_\_\_\_  
 Co-op fees \$ \_\_\_\_\_  
 Finder & referral fees \$ \_\_\_\_\_  
 Map books, guides \$ \_\_\_\_\_  
 Office rent \$ \_\_\_\_\_  
 Office supplies \$ \_\_\_\_\_  
 Repairs to sell properties \$ \_\_\_\_\_  
 Equipment repair \$ \_\_\_\_\_  
 Books & subscriptions \$ \_\_\_\_\_  
 Continuing prof. education \$ \_\_\_\_\_  
 Seminars \$ \_\_\_\_\_  
 Other: \_\_\_\_\_

**Equipment & Miscellaneous**

Computers & printers \$ \_\_\_\_\_  
 Software \$ \_\_\_\_\_  
 Cell phone, pager, PDA \$ \_\_\_\_\_  
 Phone, FAX, copier \$ \_\_\_\_\_  
 Camera & lenses \$ \_\_\_\_\_  
 Other: \_\_\_\_\_

**Other**