



## Real Estate Professional Deductions

### **SALES**

Advertising

Appraisal Fees

Business Cards

Bank Charges

Client Gifts (\$25/client)

Client Expenses

Fees:

- Commissions Paid
- Escrow/Loan Fees
- Referrals

Photography

Keys/Locksmith

Lock Boxes

Office Expense

Open House Expenses

Postage

Rent

Sales Assistants

Signs, Flags, Banners

Photocopying/Printing

### **PROFESSIONAL**

Dues

E & O Insurance

Legal Fees

Licenses

Memberships

Multiple Listing

Publications

Seminars

Continuing Education

### **Home Office**

Utilities

Cellular

2<sup>nd</sup> Line - Home

Answering Service

Computer

Office Furniture