

**2024 REAL ESTATE PROFESSIONAL**  
**INCOME TAX RETURN CHECKLIST**

**AD VALOREM** – auto/TAVT  
**ADVERTISING** – flyers  
**ADVERTISING** – newspaper ads  
**ADVERTISING** – RE TV/internet ads  
**AUTO EXPENSE** – (see detail\*)  
**AUTO RENTAL**  
**BALLOONS**  
**BRIEFCASE** or luggage  
**BUILDER'S PROMOTIONS**  
**BUSINESS BANK ACCOUNT FEES**  
**BUSINESS CARDS**  
**BUSINESS LICENSE**  
**CALCULATOR**  
**CLUB DUES** – limited  
**COMMISSIONS** – other agents  
**COMMISSIONS** – referrals  
**COMPUTER** – on time usage  
**COMPUTER** – purchase  
**COMPUTER SUPPLIES**  
**CONTINUING EDUCATION**  
**COPIES**  
**COURIERS**  
**CREDIT CARD FEES** – business  
**ENTERTAINMENT** – agents  
**ENTERTAINMENT** – customers  
**FEDERAL EXPRESS**  
**FLOWERS**  
**FMLS FEES**  
**GIFTS** – limited, if to one individual  
**GREETING CARDS**  
**HOME OFFICE** – (see detail\*)  
**INSURANCE** – health  
**INSURANCE** – Errors & Omissions  
**INSURANCE** – General Liability  
**INTEREST** – auto loans  
**INTEREST** – business loans  
**INTEREST** – credit cards for business  
**INTERNET FEES**

**INVITATIONS**  
**LISTING EXPENSES** – furniture rental  
**LISTING EXPENSES** – landscaping  
**LISTING EXPENSES** – maid service  
**LISTING EXPENSES** – repairs  
**LISTING EXPENSES** – pest inspections  
**LISTING EXPENSES** – property inspections  
**LISTING EXPENSES** – utilities  
**LOCKBOXES**  
**MEALS FOR TRAVEL**  
**OFFICE EQUIPMENT** – copier & fax  
**OFFICE EQUIPMENT** – printer  
**OFFICE EQUIPMENT** – other  
**OFFICE FURNITURE** – rent or purchase  
**OFFICE RENT**  
**OFFICE SUPPLIES**  
**OPEN HOUSE EXPENSES**  
**PAYROLL TAXES ON EMPLOYEES**  
**PHONE** – answering service  
**PHONE** – cell purchase  
**PHONE** – cell usage  
**PHONE** – long distance  
**PHONE** – separate home line  
**PHONE** – special features  
**PHONE** – voice mail  
**PHOTOS**  
**POSTAGE**  
**PRINTING**  
**PROFESSIONAL RE BOARD DUES**  
**PROFESSIONAL DEVELOP.** – counseling  
**PROFESSIONAL FEES** – legal, tax prep  
**PROFESSIONAL MEMBERSHIPS**  
**PROFESSIONAL SEMINARS**  
**REPAIRS** – office equipment  
**SECRETARIAL SERVICE**

SHOES/CLOTHING DAMAGE  
SIGNS  
SOFTWARE LICENSE  
STAGING FEES  
SUPRA KEY  
TRAILER - insurance  
TRAILER - rental  
TRAILER - utilities

TRAVEL EXPENSE - hotels, tips  
TRAVEL EXPENSE - meals  
TRAVEL EXPENSE - rental cars, taxis  
TRAVEL EXPENSE - other  
WAGES FOR ASSISTANT

**\*AUTO EXPENSE**

*(65.5¢)*

ACCESSORIES  
AUTO CLUBS  
GARAGE RENT  
GASOLINE  
INSURANCE  
INTEREST - only if self-employed  
LEASE - FMV of car on lease date  
LICENSE, TAGS & INSPECTION FEE  
MILEAGE - total for business  
MILEAGE - total for year  
OIL & LUBE  
PARKING & TOLLS  
REPAIRS & MAINTENANCE  
TIRES & TUBES  
WASH & WAX  
YEAR END ODOMETER READING  
OTHER

**\*OFFICE IN HOME SUMMARY**

*(can only be used up to the amount of  
profit of business)*

CABLE  
CLEANING & MAINTENANCE - maid  
CLEANING SUPPLIES  
DEPRECIATION - cost of home plus improvements  
HOMEOWNER'S DUES  
INSURANCE - Hazard & PMI  
INTEREST  
LANDSCAPING  
PEST CONTROL SERVICE  
RENT  
REPAIRS  
SECURITY SYSTEM  
TAXES  
TRASH PICKUP  
UTILITIES - not telephone  
OTHER