

## REALTOR EXPENSE DEDUCTIONS

The purpose of this worksheet is to help you organize your tax deductible business expenses. In order for an expense to be deductible, it must be considered an "ordinary and necessary" expense. You may include other applicable expenses. Do not include expenses for which you have been reimbursed, expect to be reimbursed or are reimbursable.

SALES		PROFESSIONAL	
Advertising		Continuing Education	
Appraisal Fees		Dues	
Bank Charges		E & O Insurance	
Business Cards		Legal Fees	
Clerical		Licenses	
Client Gifts		Memberships	
Courier Service		Multiple Listing	
Fees: Commissions Paid		Publications	
Fees: Escrow/Loan Fees		Resumes	
Fees: Referrals		Seminars	
Film/Processing		Other	
Flowers/Cards		Other	
Food		<b>TOTAL</b>	
Keys/Locksmiths		<b>TELEPHONE</b>	
Lock Boxes		Answering Service	
Map Books		Beeper/Pager	
Office Expense		Cellular	
Open House		Long Distance Faxes	
Photocopying		2 <sup>nd</sup> Line	
Postage		Telephone	
Printing		Other	
Repairs		<b>EQUIPMENT</b>	
Rent		Calculator	
Sales Assistants		Camera	
Signs/Flags/Banners		Cell Phone	
Software		Chair/Desk	
Stationery		Filing Cabinet	
Tools		Tape Recorder	
Other		Telephone	
Other		Other	
<b>TOTAL</b>		<b>TOTAL</b>	
<b>VEHICLE, TRAVEL &amp; ENTERTAINMENT – SEE REVERSE SIDE</b>			

To ensure compliance with requirements imposed by IRS Circular 230, we are informing you that any tax advice contained in this communication (including attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party, any matters addressed herein. You should seek advice regarding your particular circumstances from a tax advisor before relying upon this information.

**RANCHO BERNARDO**

16476 Bernardo Center Drive, Suite 100  
San Diego, CA 92128  
Phone 858-487-4580 Fax 858-487-8033

**SAN MARCOS**

338 Via Vera Cruz, Suite 120  
San Marcos, CA 92078  
Phone 760-736-3131 Fax 760-736-3131

[www.cobbstees.com](http://www.cobbstees.com)

[success@cobbstees.com](mailto:success@cobbstees.com)

**VEHICLE, TRAVEL & ENTERTAINMENT EXPENSE**

<b>VEHICLE EXPENSE</b>	
Description of vehicle:	
Date placed in service	
Odometer reading at beginning of year	
Odometer reading at end of year	
Total miles	Personal Property Tax
Business miles	
Commute miles	
Daily average round-trip commute	
Personal miles	
Is car leased?	Yes _____ No _____
Is car owned (or financed)	Yes _____ No _____
Was this vehicle depreciated in a prior year?	Yes _____ No _____
Auto Club	
Auto license /registration	
Auto personal prop. tax	
Gas, lube, oil	

<b>VEHICLE EXPENSE continued</b>	
Insurance	
Interest	
Lease Payments	
Repairs & Maintenance	
Smog Certificate	
Tires	
Towing	
Warranty	
Other	
Other	
<b>TOTAL</b>	

<b>TRAVEL &amp; ENTERTAINMENT EXPENSE</b>	
Airfare, Train	
Car rental & gas	
Dry Cleaning	
Entertainment	
Lodgings	
Meals	
Parking, tolls	
Taxi, bus, shuttles	
Telephone	
Tips	
# of days out of town	
Other	
Other	
<b>TOTAL</b>	

<b>OTHER INFORMATION</b>

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