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AGENT NAME: _____

TAX YEAR: _____

<p><i>REAL ESTATE AGENT DEDUCTION CHECKLIST</i></p>
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- _____ 1. Board of Realtor Dues
- _____ 2. MLS Dues
- _____ 3. Chamber of Commerce Dues
- _____ 4. Business Club Dues
- _____ 5. Other Dues
- _____ 6. Professional Journals
- _____ 7. Newspapers
- _____ 8. Business Publications
- _____ 9. Postage Expenses
- _____ 10. Long Distance Calls from Home Phone
- _____ 11. Mobile Phone Expenses
- _____ 12. Answering Service Expense
- _____ 13. Paging Devices and Repairs
- _____ 14. Parts for calculators, equipment, etc.
- _____ 15. Business Cards & Stationery
- _____ 16. Name Badge
- _____ 17. Name Riders for Yard Signs
- _____ 18. Sign Installation Fees
- _____ 19. Advertising Expense
- _____ 20. Portfolios, Presentation Manuals, etc.
- _____ 21. Career Apparel (must have firm emblem or name)
- _____ 22. Cleaning & Laundering of qualifying apparel
- _____ 23. Educational fees (post-license only)
- _____ 24. Parking fees for Educational classes
- _____ 25. Business meals w/clients

- _____ 26. Lodging, meals (when away from home overnight on business)
- _____ 27. Conventions
- _____ 28. Camera repairs & film
- _____ 29. Briefcase, measuring devices, flashlight
- _____ 30. Car signs
- _____ 31. Rubber-stamps
- _____ 32. Office supplies
- _____ 33. Gifts to customers (\$25 max)
- _____ 34. Appointment or diary books
- _____ 35. File Folders
- _____ 36. Typing Service
- _____ 37. Computer supplies
- _____ 38. Lockbox & Keys
- _____ 39. Adjustments at Settlement
- _____ 40. Finance Charges on Business Purchases
- _____ 41. Safe deposit box (to hold real estate investments)
- _____ 42. Accounting Fees
- _____ 43. Legal Fees
- _____ 44. Insurance (E & O)
- _____ 45. Photocopies
- _____ 46. Board of Realtor Meetings or Socials
- _____ 47. Company rallies
- _____ 48. Calculators, desks, furnishings, file cabinets – Other large equipment items

To qualify as deductions, above expenses must be for business purposes. The importance of documentation cannot be overemphasized. Keep your receipts and cancelled checks. Log your deductions in an appointment book or diary.

AUTO EXPENSES

OPTION 1: Depreciate vehicle and claim business percentage of gas, oil, repairs, insurance, washes and other operating expenses of owning and operating the vehicle.

OPTION 2: Standard mileage rates vary by year. For 2025, it was \$0.70 cents per mile for business miles. You have the option of using the standard mileage rate regardless of whether you purchase or lease the vehicle.

Under either option, you will need to report the following:

- _____ 1. Total miles the vehicle was driven during the year.
- _____ 2. Business miles the vehicle was driven during the year.
- _____ 3. Average daily round trip commuting miles.
- _____ 4. Total commuting miles for the year.