Advertising

- Billboards
- Brochures/Flyers
- Business Cards
- Copy Editor Fees
- Direct Mail
- Email Marketing and Newsletters
- Graphic Designer Fees
- Internet Ads (Google, Facebook, etc.)
- Leads/Mailing Lists
- Marketing Services
- Networking Event Costs
- Post Cards
- Print Ads (Newspapers and Magazines)
- Promotional Materials
- Radio Ads
- Signage/Banners
- Television Ads
- Web Design
- Web Hosting and Domain Fees

Agent Improvement

- Books (Sales Books, RE Books, etc.)
- Continuing Education
- Magazine Subscriptions
- Newsletter Subscriptions
- Sales Training/Coaching
- Seminars
- Textbooks/Reference Books
- Trade Publications

Auto

Either Business Mileage (55.5 cents per mile) Or... Auto Expenses

- Car Washes
- Depreciation/Lease Payments
- Gas
- Insurance
- Interest
- License/Registration
- Maintenance
- Repairs
- Tires

Both Methods can Deduct

- Car Washes
- Tires

Business Travel

- Airfare
- Car Rental
- Dry Cleaning/Laundry
- Lodging
- Meals
- Parking/Tolls
- Taxi, Train, Subway, Bus
- Tips

Business Meals, Business Entertainment, Communication

- Answering Services
- Cell Phone Service
- Fax Expenses/Efax
- Interactive Voice Response (IVR)
- Internet Service
- Office Telephone/VOIP
- Pagers (those still exist?)
- Toll Free Number

Equipment

- Briefcase
- Calculator
- Camera/Lenses
- Cellphone/Smartphone
- Cleaning Equipment (Vacuum Cleaner)
- Computer
- Equipment Repair
- Flashlight
- GPS
- Hard Drives/Thumb Drives
- Ipad/Tablet PC/Android
- Laptop
- Lock Boxes/Locksmiths/Keys
- Maps
- Printer
- Scanner
- Staging Items Furniture
- Tape Measure
- Video Camera

Employee Wages

- Clerical Support
- Family Wages (kids/spouses... really)
- Payroll/Unemployment Taxes
- Sales Assistant
- Virtual Assistant

Health Insurance, Home Office

- Insurance
- Mortgage Interest/Rent
- Property Taxes
- Repairs/Maintenance
- Security System
- Utilities

Office Expenses

- Desk Fees
- Client Refreshments (Coffee, Water, etc.)
- Copier Fees
- Janitorial Services
- Office Furniture
 - o Bookshelves
 - o Chairs
 - o Desks
 - Filing Cabinets

- Office Supplies
 - Envelopes
 - Folders
 - o Paper
 - o Pens
 - Postage
 - Stationary
 - Toner/Ink
- Office Rent
- Online Storage of Business Files
- Software

Professional Fees

- Association Dues/Fees
 - o NAR
 - o NAIREB
 - o NAREB
 - NAEBA (how many combos of those letters are there???)
 - o CREA
 - Chamber of Commerce
- Bank Fees
- Bookkeeping Fees
- Business Licenses
- E & O Insurance
- Franchise/Affiliation Fees
- Interest on Business Purchases
- Legal Fees
- MLS Fees
- Tax Prep Fees

Retirement

- Defined Benefit Plan
- Self Employment Pension (SEP)
- Simple IRA
- Solo 401k

Selling Expenses

- Appraisal Fees
- CL100 Fees
- Client Gifts (<\$25 per client)
- Closing Attorney Fees
- Concessions
- Courier Services/Delivery Fees
- Finder Fees/Referral Fees
- Home Repairs to sell listed property
- Home Warranty
- Inspection Fees
- Notary Fees
- Open House Expenses
- Photo Editing
- Staging Fees

Start Up Expenses

• Including organizational costs