

**2022 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
 (.58.5/62.5)

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