

**SALES**

Advertising
Appraisal Fees
Business Cards
Bank Charges
Clerical
Client Gifts/Flowers/Cards
Courier Service
Fee: Commissions Paid, Escrow/Loan Fees, Referrals
Film/processing
Key/Locksmith
Lock Boxes
Map Books
Office Expense
Open House
Rent
Sales Assistants
Repairs
Signs, Flags, Banners
Food
Software
Photocopying
Printing
Tools
Stationery

**PROFESSIONAL**

Dues
E & O Insurance
Legal Fees
Licenses
Memberships
Multiple Listing
Publications
Continuing Education
Resumes
Seminars

**EQUIPMENT**

Attache Case
Calculator
Desk
Camera
Chair
Filing Cabinet
Cell Phone
Tape Recorder
Telephone

**VEHICAL & TRAVEL**

See Vehicle, Travel & Entertainment Worksheet

**TELEPHONE**

Long Distance Faxes
Pay Phone
Cellular
2nd Line
Beeper/ Pager
Answering Service

**FYI:** IRS requires business owners to keep records of income and expenses and to have supporting information for every line on the return. You must keep your records as long as they may be needed to prove the income or deductions on a tax return. You can choose any recordkeeping system that suites your business. Please don't hesitate to contact us to review your recordkeeping system.