Real estate agent tax deductions worksheet

Add up what you spent this year in each line, from your receipts and statements. Most agents report these on Schedule C (Form 1040).

Name _____ Tax year _____ Business miles _____

Car and travel

Expense	Schedule C	Amount
Business miles × the IRS standard rate ($0.76 a mile in 2026)	Line 9	$
Parking and tolls for showings, listings and closings	Line 9	$
Overnight trips: conferences and training out of town (airfare, hotel)	Line 24a	$

Marketing and advertising

Expense	Schedule C	Amount
Listing photos, video, floor plans and drone footage	Line 8	$
Yard signs, riders and open house signs	Line 8	$
Online and social media ads, lead-generation services	Line 8	$
Website, domain and hosting	Line 8	$
Postcards, flyers, mailers and printing	Line 8	$
Staging you pay for to market a listing	Line 8	$
Business cards and branded promotional items	Line 8	$

Licenses, dues and education

Expense	Schedule C	Amount
State license renewal and license fees	Line 23	$
MLS dues	Line 27b	$
Board and association dues (minus the lobbying share they report)	Line 27b	$
Continuing education, courses and coaching	Line 27b	$

Brokerage and professional fees

Expense	Schedule C	Amount
Desk, franchise and transaction fees billed by your brokerage	Line 10	$
Referral fees you pay other agents	Line 10	$
E&O and business liability insurance	Line 15	$
Transaction coordinator or assistant paid as a contractor	Line 11	$
Accountant, tax preparer and attorney	Line 17	$

Office, phone and technology

Expense	Schedule C	Amount
CRM, e-signature, showing and transaction software	Line 18	$
Office supplies, postage and printing	Line 18	$
Cell phone and internet (business share only)	Line 25	$
Computer, tablet or camera (may need to be depreciated)	Line 13	$
Office or desk rent you pay yourself	Line 20b	$
Home office used regularly and only for business (simplified: $5 per sq ft, up to 300 sq ft)	Line 30	$

Clients

Expense	Schedule C	Amount
Meals with clients or prospects (generally 50% deductible)	Line 24b	$
Client and closing gifts (up to $25 per person per year)	Line 27b	$
Lockbox, key and showing service fees	Line 27b	$

Usually not deductible:

- Driving from home to your regular office (commuting)
- Entertainment, such as games, golf or concerts (not deductible since 2018)
- Clothing you could wear outside work
- The personal share of your car, phone or internet
- Political contributions, and the lobbying share of association dues
- Fines and penalties, including parking tickets

Keep receipts and a mileage log made at or near the time. Where an item is reported can vary; confirm with your tax professional. General information, not tax advice.

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