

## Checklist of deductions by occupation

<b>Real estate employees</b> real estate agent, salesperson, property manager  TR 98/6	Allowable deduction	
	Yes (✓)	No (x)
<ul style="list-style-type: none"> <li>• Cost of renewing Annual Certificate of Registration</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• Initial cost of registration for the annual certificate</li> </ul>		x
<ul style="list-style-type: none"> <li>• Advertising through newspapers, letterbox drops, signage and bunting, if taxpayer receives income from commission or from commission and retainer</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• Advertising through newspapers, letterbox drops, signage and bunting, if income is derived from a fixed salary and taxpayer is not entitled to earn commission</li> </ul>		x
<ul style="list-style-type: none"> <li>• Newspapers containing property sections</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• Newspapers bought for private use</li> </ul>		x
<ul style="list-style-type: none"> <li>• Property presentation costs and referral expenses if income is received from commission or from commission and retainer</li> </ul>	✓	
<ul style="list-style-type: none"> <li>• If above expenses are reimbursed by the employer or taxpayer is not entitled to earn commission</li> </ul>		x