

Following is a list of suggested tax deductions that may be available to you as a Real Estate Salesperson or Property Manager. However, everyone's situation will be different and it is recommended that you talk to us about any expenses you wish to claim.

The Australian Taxation Office has issued a ruling (TR98/6) relating specifically to Real Estate Employees, which lists the following as allowable deductions:

- Cost of compulsory uniforms, protective clothing and footwear and laundry/dry cleaning of these items
- Travel costs (including bus, train, taxi fares, car expenses, parking fees and tolls) to attend meetings, seminars and training
- If you have more than one job, travel from one to the other is also deductible
- Purchase, repairs and depreciation of equipment (eg. computers and software, telephone, pager, calculators, organizers, briefcases, cameras)
- Renewal of certificate of registration
- Letter of appointment registration fee (only for changes to conditions of employment, the initial registration is not deductible)
- Advertising expenses (eg. newspapers, sponsorships, letter box drops)
- Car expenses including car washing
- Property presentation costs
- Referral expenses not including food, drink or recreation
- Gifts and greeting cards bought for work-related purposes
- Self education expenses (including course fees, books, stationery, equipment, travel and accommodation) if the course is directly related to your current work
- Work-related postage and stationery (eg. street directories, log books, diaries, pens, business cards)
- Purchase of books, periodicals and magazines related to your work
- Newspapers purchased for work purposes
- Annual union, professional association, automobile association or club membership fees (eg. NRMA)
- Internet connection fees when used for email or research related to work
- Work-related telephone or mobile calls and rental where calls can be identified from an itemised telephone account or where a diary record of calls made over a period of one month has been kept

In addition to these specific deductions, the following general expenses are also allowable:

- Taxation and accountancy fees
- Bank charges on your work-related and investment accounts
- Donations to registered charities (where you haven't received raffle tickets, novelty items etc)
- Sun protection items (eg. sunscreen, hats, sunglasses) however, an allowance for private use of these items must be taken into account in your claim
- Income Protection Insurance

It is advisable to keep receipts for *all* purchases relating to your work even if they are not listed above. We can then advise you whether a claim can be made or not.