

Internal Revenue Service, IRS

Burden of Proof

“The responsibility to prove entries, deductions, and statements made on **your** tax returns is known as the burden of proof. **You must be able to prove (substantiate) certain elements of expenses to deduct them.** Generally, taxpayers meet their burden of proof by having the information and receipts (where needed) for the expenses. **You** should keep adequate records to **prove your expenses** or have sufficient evidence that will **support your own statement.** **You** generally must **have documentary evidence**, such as receipts, canceled checks, or bills, to support your expenses. **Additional evidence is required** for travel, entertainment, gifts, and auto expenses.”

<https://www.irs.gov/businesses/small-businesses-self-employed/burden-of-proof>

Please refer and visit my website for more information.

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