

Local Transportation Expenses Paid by Cash

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► Name _____

Date	From (location)	To (location)	Client / Memo	Amount

Total

Local transportation expenses are deductible if they are ordinary and necessary in conducting your trade or business. For expenses that are less than \$75 for each occurrence, the IRS regulation permits supporting evidence to be in your diary or log, in lieu of a receipt. The diary or log should contain the information requested above.