

YEAR \_\_\_\_\_  
 Period \_\_\_\_\_  
 begin \_\_\_\_\_  
 end \_\_\_\_\_

## Gambling Expense Record

ENCLOSE ALL RECEIPTS IN THIS ENVELOPE.

Name \_\_\_\_\_

Date	Location	Description of Purchase	Method of Payment	Amount Spent	Winnings	Receipt ✓	NOTES
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Gambling losses are deductible as miscellaneous itemized deductions only to the extent of gambling winnings. IRS Pub. 529 states that "you must keep an accurate diary of your winnings and losses by receipts, tickets, or statements."

Total Spent

Total Winnings