

Certification of Burden of Proof – Documentary Evidence Required for Deductions Claimed

Internal Revenue Service (IRS) Burden of Proof Statement:

(Service, 2020): “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.”

I, _____, Joint Filer (If Any): _____

Hereby certify to my Tax Preparer, Ronald A. Davis, that all of the expenses and statements made on my tax forms 1040 and state forms including all Schedule(s) and attachments are true and correct and I/we have documentary evidence to support all expenses and claims on our federal and state tax returns.

I/we understand that claiming deductions for charitable donations, business expenses (if any), childcare deductions, tuition payments and authorized expenses, and any other itemized expenses and credits required documentary evidence as outline in the IRS burden of proof statement quoted above.

BUSINESS MILES (if applicable): When business miles, travel, entertainment, auto, cellular telephone expenses, and computer use for the calendar year are claimed, I/we further certify to my Tax Preparer, Ronald A. Davis, that I or (we) have maintained adequate records as required by the IRS rules and regulations.

Signature(s) of Tax Client(s):

Your Signature: _____ Date _____

Spouse Signature: _____ Date _____

Ronald (Ron) Davis

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