

Why this works. The IRS doesn't require a receipt for any non-lodging expense under \$75 (Pub 463 ch. 5). For larger expenses, a credit-card statement plus this log meets the "sufficient to establish" standard from § 1.6001-1.

Keep three years from the date you filed the return (Pub 583). Scan and store digitally — the cleanest way is a free [Shoeboxed trial at shoeboxed.com/templatedeal](https://shoeboxed.com/templatedeal) (25% off three months).