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It is important to keep an accurate diary or similar record of your gambling winnings and losses. To deduct your losses, you must be able to provide receipts, tickets, statements or other records that show the amount of both your winnings and losses.

GAMBLING INCOME AND EXPENSES - IRS : pub : irs-news

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Gambling losses are indeed tax deductible, but only to the extent of your winnings and requires you to report all the money you win as taxable income on your return. The deduction is only available if you itemize your deductions.

Can You Claim Gambling Losses on Your Taxes? - TurboTax - Intuit : tax-tips : jobs-and-career : can-you-claim-gambling-...

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