Sessions Approach Gambling Log

Name _____

Date	Location (including address)	Others Present	W2-G Winnings	Machine # Ticket # Table #	Starting Cash (Keep ATM receipt)	Ending Cash (get receipt)	Net from the Session	Notes: (type of gambling activity)

An IRS chief counsel advice memorandum from 2008 suggests that casual gamblers keep a log of gambling by **session**. This memorandum was reinforced by a more recent court case *Shollenberger vs Commissioner.* Keeping records with a session log will in many cases result in less income subject to tax.

A **session** is the time between buying in and cashing out. It would most commonly last a day unless the gambler changes location or gambling activity.

Keep funds for food and entertainment separate from gambling cash.