

# Mariner Software

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Jim Henson - 2024-04-30 - Paperless for Mac OS

Does the U.S. IRS (Internal Revenue Service) accept electronic copies of receipts for documentation?

Yes. According to ruling Rev. Proc. 97-22, the IRS allows one to prepare, record, transfer, index, store, preserve, retrieve, and reproduce books and records by either electronically imaging hard copy documents to an electronic storage media, or transferring computerized books and records to an electronic storage media that allows them to be viewed or reproduced without using the original program.

For more information, see [this publication from the IRS](#).

For complete and accurate information on this topic, be sure to stay up-to-date with releases from the [IRS](#) Website and, if necessary, consult your tax advisor and/or legal counsel.