

# ***TheTaxReview* Transportation Industry and Truckers**

## **Learning Objectives/Table of Contents**

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### **Learning Objective**

**A Learning Objective A**

Identify statutory authority for regulation of the trucking industry.

**B Learning Objective B**

Recognize the employment status of a trucker.

**C Learning Objective C**

Select business expenses allowable for truckers.

**D Learning Objective D**

Apply elections available under the tangible property regulations.

**E Learning Objective E**

Compute the heavy vehicle use tax.