

# ***The Tax Review* Transportation Industry and Truckers**

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

---

### **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.