

## Keep these records...

### All businesses

*Keep these records for current year and past four years*

- Income documentation
- Deductions and exemptions documentation
- Verification of retail sales or use tax paid on capital assets, supplies, or articles manufactured for your own use

### Businesses with employees

*Keep these records for four years*

- Employee name and Social Security number
- Dates of employment
- Basis of pay (hourly, monthly, etc.)
- Location of work
- Job title and type of work performed
- Daily record of hours worked
- Original time cards or sheets
- Gross pay for each pay period
- Payroll deductions for each pay period
- Reason the employee was discharged or quit