

Safeguarding Important Tax Documents

Florida Department of Revenue

Follow these steps to ensure your tax records survive a disaster or emergency:

1. Keep at least three years of records to support tax returns filed with the Florida Department of Revenue. Records may be paper documents or saved in an electronic format.
2. Create a back-up copy of your important records.
3. Store them in a secure location away from your business.
4. Store original copies in one place so you can easily access them if you have to evacuate in an emergency.

You must keep your records for three years since an audit can extend back that far. If you are ever audited, having these records will make the process smoother. However, under certain circumstances the Department of Revenue may audit for periods longer than three years.

Here are some resources to help you create a plan for safeguarding your important tax documents:

- The Internal Revenue Service's [Publication 583](#), *Starting a Business and Keeping Records*, provides detailed guidance on what kinds of records to keep and how long to keep them.
- The State of Florida's web site floridadisaster.org is an interactive site that helps you create a business disaster plan.
- The Department of Revenue's Guide for Business Owners ([GT-300015](#)) contains a section on record keeping for sales and use tax dealers.