

810-3-70-.02 Retention of Payroll Records.

(1) Every employer or withholding tax agent required to withhold income tax or who voluntarily withholds income tax is required to maintain withholding tax records for a period of three years from the due date of the return or three years from the date the return is filed with the Department, whichever is later. See also §40-2A-7, Code of Alabama 1975, and Rule 810-14-1-.07, Maintenance of Records.

(2) Withholding tax records maintained in an electronic format shall be maintained in accordance with Rule 810-14-1-.07.01, Model Recordkeeping and Retention Regulation in an Electronic Environment.

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Authority: §§ 40-2A-7(a)(5) and 40-18-70, Code of Alabama 1975
History: New rule filed July 26, 1999, effective August 30, 1999.