

State of Arizona Record Retention

Individual Record-Keeping

Arizona can audit back 4 years (compared to general Federal limits of 3 years)

Keep receipts and supporting records for 4 years.

It is good practice to keep copies of the actual tax returns indefinitely.

Business Record-Keeping

Arizona law requires all employers, whether or not they have been determined liable to pay unemployment taxes, to keep the following records for the most recent four calendar years.

1. Check stubs and canceled checks for all payments.
2. Cash receipts and disbursement records.
3. Payroll journal.
4. General journal and general ledger.
5. Copies of tax reports filed with all federal and state agencies.
6. Copies of W-2(s) and W-3(s).
7. Other accounting records as may be required.
8. For each payroll period, the:
 - beginning and ending dates of each pay period,
 - total amount of remuneration paid for all services, whether paid in cash, by check, or in any other manner, and the date of each such payment, and
 - date in each week on which the largest number of individuals worked and the number of individuals who worked on that day.
9. For each worker, the:
 - first and last name,
 - Social Security number,
 - date hired, rehired, or returned to work,
 - date employment ended and the reason(s) for separation from work,
 - amount of remuneration paid in each calendar quarter,
 - amount of remuneration paid each pay period, including the value of any remuneration in a form other than cash,
 - amount and date of any special payment, such as a bonus, gift, or prize, and
 - place in which services were performed.