

## Keeping books and records...

### *Did you know...*

That **as a general rule**, you must keep records and supporting documents, which are required to determine your tax obligations and entitlements, for a minimum of six years?

Whether you have electronic or paper records, you may destroy your records earlier than your required retention period if you receive written permission from the Canada Revenue Agency (CRA). To get permission, you or an authorized representative must apply in writing to your tax services office and provide the reason for your request. Business owners (including partners, directors, and officers) who have registered for My Business Account can check their list of authorized representatives online at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount).

If you are uncertain of your required retention period or wish to determine whether you must obtain written permission from the CRA before destroying your records, visit [www.cra.gc.ca/records](http://www.cra.gc.ca/records).

