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**Good Records
Are Essential**

Greensboro — The keeping of good records to file one's income tax return is much like a family tree. the Internal Revenue Service says.

When January 1st rolls around and we begin thinking about filing that tax return, we need to know our financial history during the year. Few people have good enough memories to recall the exact amount and reason for a certain expense that could be deductible, especially if the payment was made in cash. Most of us have to be reminded that on a certain date, a certain amount was paid for a certain expense.

The same applies to certain income items, such as that from a second job. If the work is done for someone who isn't required to issue an earnings statement due to the size of the payment, you need a record of that amount of income and from what source.

These examples show, if followed, how a family can trace its financial tree during the year. Just as important, good records are required by law in case you're called in for an audit. If you can verify every legitimate deduction you've claimed, things should turn out all right.

Verifying documents can be in different forms. A paid receipt, cancelled check or other proof of payment are usually sufficient for the IRS.

Generally, tax records should be kept for 3 years after filing the return, except records proving gain or loss on property sales. These should be kept for as long as they are important in determining the basis of the original or replacement property.

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