

Retain Signed and Dated Returns for Your Records

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Tax records should be kept for at least three years after the filing due date or the date the return was actually filed, whichever is later. DOR will work with you if your records have been destroyed by [natural disaster](#). This does not, however, excuse you from filing returns or reports or prevent you from being audited. Every effort should be made to find lost records, or partial records that may have survived a disaster. If partial records are recovered, they are the best place to begin a reconstruction.

The best way to reconstruct records is in reverse order. In other words, begin with the end of the year and work backward. The following steps may be helpful in the reconstruction process.

1. Determine exactly what has been lost.
2. Determine if you lost the only copy of an item.
3. For those items where you lost the only copy, rank the relative importance of the lost items, starting with those of highest importance.
4. Make a list of the items you determine warrant the time and expense of reconstruction.
5. Determine if there is a state, federal, or other agency from which you can request a copy of a lost report. For instance, you can request either a transcript of a filed return or a copy of a filed return from DOR. Either can be certified as an actual copy and can take the place of your copy of a lost return. Transcripts are available at no cost by filing a [Nebraska Tax Return Copy Request, Form 23](#).
6. For items of public record, contact your local courthouse for a copy.
7. For bank records, contact your bank or go online to view and/or print your cancelled checks.