**Section 522.90 Record Retention**

An employer filing a return claiming the apprenticeship education expense credit shall maintain records of proof as to the education expenses paid for by the employer. The employer shall maintain the records for a period of not less than 3 years after the date the return on which the employer claimed the apprenticeship education expense credit was filed. Records maintained by the employer shall be subject to inspection by the Department and its duly authorized agents and employees.