



RECORDS RETENTION SCHEDULE

PERMANENT FILES

Accounting

- * Balance Sheets
- * Canceled Dividend Checks
- * Cash Book
- * Cash Disbursement & Receipt Record
- * Charts of Accounts
- * Check Register
- * Financial Statements
- * General Ledger
- * Investment—Sales/Purchases
- * Journal Entries
- * Profit/Loss Statements
- * Subsidiary Ledger
- * Trial Balance

Corporate Records

- * Amendments
- * Annual Reports
- * Articles of Incorporation
- * Audit Reports—Public
- * Board of Directors—Committee
- * Board of Directors—Minute Book
- * Bylaws
- * Capital Stock Certificates
- * Capital Stock Ledger
- * Capital Stock Transactions
- * Charter
- * Contracts—After Termination
- * Correspondence—General
- * Dividend Register and Canceled Dividend Checks
- * Election Records
- * Financial Statements
- * Organizational Charts
- * Partnership Agreement
- * Stockholders—Minute Book
- * Stock Transfer Records

Payroll

- * W-2 Forms

Fixed Assets

- * Depreciation Schedule
- * Inventory Records
- * Plans and Blueprints
- * Plant Cost Ledger
- * Property Appraisals
- * Property Register
- * Records for Property Subject to Depletion

Human Resources

- * Pension Plan Agreement
- * Personnel Files—Current Employees
- * Profit Sharing Agreement

Legal

- * Bill of Sale
- * Business Permits
- * Claims and Litigation
- * Contracts
- * Copyrights
- * Correspondence—Legal
- * Deeds/Titles
- * Licenses
- * Mortgages
- * Patents
- * Stock and Bond Record
- * Trademarks—Registered

Taxes

- * Canceled Checks—Tax Payments
- * Correspondence—Tax
- * Depreciation Schedules
- * Income Tax Returns
- * Inventory Reports
- * Payroll Tax Returns
- * Sales Tax Returns

Miscellaneous

- * Title Papers

KEEP FOR 2 YEARS

Miscellaneous

- * Vehicle Operating and Maintenance

KEEP FOR 3 YEARS

Accounting

- * Bank Deposit Slips
- * Budgets

Human Resources

- * Employment Application—Not Hired
- * Family & Medical Leave

Payroll

- * Contractors—From Date of Completion of Contract
- * Employee Tip Substantiation (As long as the contents there-of may become material in the administration of any Internal Revenue Law)

KEEP FOR 4 YEARS

Human Resources

- * Sick Pay
- * Vacation Files

Payroll

- * Payroll Register
- * Vacation/Sick Pay

Tax

- * FUTA/FICA/Income Tax Withholding



RECORDS RETENTION SCHEDULE

KEEP FOR 5 YEARS

Accounting

- * Authorization—Accounting

Corporate Records

- * Correspondence—Accounting

Human Resources

- * Dental Benefits
- * Garnishments
- * Life Insurance Benefits
- * Safety Reports

KEEP FOR 6 YEARS

Corporate Records

- * Audit—Internal

Insurance

- * Fire Inspection Reports
- * Insurance Appraisals
- * Safety Reports

Payroll

- * Commission Reports—Salesperson

KEEP FOR 7 YEARS

Accounting

- * Accounts Payable Ledger
- * Accounts Receivable Aging Reports
- * Accounts Receivable Invoices
- * Accounts Receivable Ledger
- * Accounts Written-off
- * Bank Reconciliations
- * Bank Statements
- * Cash Sales Slips
- * Charge Slips
- * Expense Reports
- * Petty Cash Records
- * Purchase Order
- * Vendor Invoices
- * Voucher Check Copies

Corporate Records

- * Contributions

Human Resources

- * Accident Reports—Settled
- * Attendance Records
- * Disability Benefits—After Expiration/Settlement
- * Employee Medical History
- * Medical Benefits
- * Performance Record—After Termination
- * Personnel Files—After Termination

Insurance

- * Disability Insurance Claims Contract—After Termination

Payroll

- * Checks—Payroll
- * Time Reports

KEEP FOR 10 YEARS

Accounting

- * Canceled Checks

Human Resources

- * Workers' Compensation Benefits

Insurance

- * Automobile Insurance Claims
- * Expired Insurance Policies

Legal

- * Leases—Canceled
- * Notes Receivable—Canceled

Payroll

- * Employee Withholding Exemption Certificates
- * Payroll Records—After Termination

Miscellaneous

- * Receiving Documents

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