

The following Retention Schedule was developed as a guideline and is not intended as a final authority, but as a suggested outline for establishing a record retention program.

If you have any questions or concerns, please contact our office.

Accident/Injury Reports Accounts Receivable Ledger Accounts - Charged Off Accounts - Canceled - Accounts - Checks - Canceled - Accounts - Accounts - Accounts - Accounts - Accounts	Item	Retention Period
Accounts - Charged Off Accounts Payable Ledgers Accounts Payable Ledgers Advertising Syears Annual Reports (Audit Reports) Articles of Incorporation Attendance Authority to Issue Securities Authority to Issue Securities Authoribile Expense Reports Bank Reconciliations Bank Statements Bank Deposit/Receipts Tyears Blueprints/Architectural Drawings Bermanent Board Minutes Bonds, Securities Permanent Budget Projections Business Plans Business Plans Business Licenses Permanent Bylaws Permanent Cash Receipts Tyears Charge Receipts Permanent Checks - Canceled, Payroll Tyears Permanent Permanent Tyears Permanent Tyears Permanent Tyears Permanent Tyears	Accident/Injury Reports	7 years
Accounts Payable Ledgers Advertising 5 years Annual Reports (Audit Reports) Articles of Incorporation Articles of Incorporation Attendance 7 years Authority to Issue Securities Permanent Automobile Expense Reports 7 years Bank Reconciliations 3 years Bank Statements 3 years Bank Deposit/Receipts 7 years Blueprints/Architectural Drawings Permanent Board Minutes Permanent Bonds, Securities 7 years Budget Projections 8 usiness Plans Business Licenses Permanent Bylaws Permanent Cash Receipts 7 years Charge Receipts 7 years Chart of Accounts Checks - Canceled, Payroll Checks (for taxes, purchases of property, contracts, etc.) Permanent	Accounts Receivable Ledger	7 years
Advertising 5 years Annual Reports (Audit Reports) Permanent Articles of Incorporation Permanent Attendance 7 years Authority to Issue Securities Permanent Automobile Expense Reports 7 years Bank Reconciliations 3 years Bank Statements 7 years Bank Deposit/Receipts 7 years Blueprints/Architectural Drawings Permanent Board Minutes Permanent Bonds, Securities 7 years Bonds Records Permanent Budget Projections 3 years Business Plans 9 years Business Plans 9 years Business Licenses Permanent Cash Receipts 7 years Charge Receipts 7 years Chard Accounts Permanent Checks - Canceled, Payroll 7 years Checks (for taxes, purchases of property, contracts, etc.)	Accounts - Charged Off	7 years
Annual Reports (Audit Reports) Articles of Incorporation Attendance Authority to Issue Securities Authority to Issue Securities Automobile Expense Reports Bank Reconciliations Bank Statements Bank Deposit/Receipts Blueprints/Architectural Drawings Board Minutes Bonds, Securities Bonds Records Bonds Records Budget Projections Business Plans Business Plans Business Licenses Permanent Cash Receipts Charge Receipts Check Register Checks - Canceled, Payroll Checks (for taxes, purchases of property, contracts, etc.) Permanent Permanent 7 years Permanent Permanent 7 years Permanent 7 years Permanent 7 years	Accounts Payable Ledgers	7 years
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Automobile Expense Reports Bank Reconciliations 3 years Bank Statements 3 years Bank Deposit/Receipts 7 years Blueprints/Architectural Drawings Permanent Board Minutes Permanent Bonds, Securities 7 years Bonds Records Permanent Budget Projections 3 years Business Plans 3 years Business Licenses Permanent Bylaws Permanent Cash Receipts 7 years Charge Receipts 7 years Chart of Accounts Check Register Permanent Checks - Canceled, Payroll 7 years Checks (for taxes, purchases of property, contracts, etc.) Permanent	Attendance	7 years
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Board Minutes Bonds, Securities 7 years Bonds Records Permanent Budget Projections 3 years Business Plans 3 years Business Licenses Permanent Bylaws Permanent Cash Receipts 7 years Charge Receipts 7 years Chart of Accounts Check Register Checks - Canceled, Payroll 7 years Checks (for taxes, purchases of property, contracts, etc.)	Bank Deposit/Receipts	7 years
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Charge Receipts 7 years Chart of Accounts Permanent Check Register Permanent Checks - Canceled, Payroll 7 years Checks (for taxes, purchases of property, contracts, etc.) Permanent	Bylaws	Permanent
Chart of Accounts Permanent Check Register Permanent Checks - Canceled, Payroll 7 years Checks (for taxes, purchases of property, contracts, etc.) Permanent	Cash Receipts	7 years
Check Register Permanent Checks - Canceled, Payroll 7 years Checks (for taxes, purchases of property, contracts, etc.) Permanent	Charge Receipts	7 years
Checks - Canceled, Payroll 7 years Checks (for taxes, purchases of property, contracts, etc.) Permanent	Chart of Accounts	Permanent
Checks (for taxes, purchases of property, contracts, etc.) Permanent	Check Register	Permanent
	Checks - Canceled, Payroll	7 years
Checks - Canceled 7 years	Checks (for taxes, purchases of property, contracts, etc.)	Permanent
	Checks - Canceled	7 years

Item	Retention Period
Garnishments	8 years
General Ledgers (and end of year trial balance)	7 years
Insurance Reports	Permanent
Insurance Policies (expired)	3 years
Internal Reports (Miscellaneous)	3 years
Inventory Records	7 years
Invoices to Customers	7 years
Invoices from Vendor	7 years
Journals	Permanent
Lease Payment Records	4 years
Leasehold Improvements	Permanent
Licenses (Federal, State & Local)	Permanent
Loan Documents, Notes (expired)	7 years
Minute Book	Permanent
Notes Receivable Documents & Schedules	7 years
Notes, Cancelled	7 years
Option Records (expired)	7 years
Patents and Trademarks	Permanent
Payroll Records	7 years
Property Appraisers by Outside Appraisers	Permanent
Purchase Orders (Except Purchasing Dept.)	1 year
Purchase Orders (Purchasing Dept.)	7 years
Record of Mergers, Consolidation Acquisitions, Dissolutions &	Permanent
Reorganizations	
Retirement & Pension Records	
Plan Document	Permanent
Form 5500	Permanent
Deposit Spreadsheets	7 years
Sales, and Use Tax Returns	7 years

Construction Documents	Permanent
Contracts (purchase and sales)	4 years
Contracts and Leases (expired)	7 years
Copyrights	Permanent
Correspondence, General	2 years
Correspondence (executive, legal & tax)	Permanent
Cost Accounting	6 years
Credit Memos	7 years
Deeds, Mortgages, Bills of Sale, Titles	Permanent
Depreciation Schedules	Permanent
Discount Rates	7 years
Dividend Checks	7 years
Dividend Register	Permanent
Duplicate Deposit Slips	1 year
Electronic Payment Records	7 years
Employee Files (ex-employees)	7 years
Employee Lawsuits Statue of Limitations	7 years
Employee Contracts (after termination)	5 years
Employee Personnel Records (after termination)	7 years
Employment Applications	3 years
Financial Statements (end of year, monthly optional)	Permanent
Fixed Asset Purchases	Permanent

Sales Records	7 years
Scrap and Salvage Records (inventories, sales, etc.)	7 years
Stock Certificates	Permanent
Stock Certificates (cancelled)	7 years
Stock Transactions	Permanent
Stock Registers	Permanent
Stock Ledger	Permanent
Subsidiary Records	7 years
Tax Exempt Forms (after completion)	7 years
Tax Returns, Worksheets & Records Relating to Income Taxes	Permanent
Time Cards	7 years
Training Manuals	Permanent
Travel & Entertainment Records (including allowances & reimbursements)	7 years
Unemployment Claims	7 years
Union Agreements	Permanent
Vouchers for Payments to Vendors, Employees, Etc.	7 years
W-2 Forms	7 years
Withholding & Exemption Certificates	7 years
Workers Compensation Records	10 years