

Records Retention Reference Guide

	Years												Years											
	1	2	3	4	5	6	7	8	9	10	***		1	2	3	4	5	6	7	8	9	10	***	
<u>Accounting</u>																								
■ Bank statements, deposit slips			→												→									
■ Payroll (time card)			→																					
■ Dividend checks (canceled)							→																	
■ Expense reports							→																	
■ Subsidiary ledgers										→														
■ Checks										→														
■ Monthly trial balances											→													
■ Payroll (individual time report and earnings records)											→													
■ Vouchers											→													
■ Audit reports											→													
■ General ledgers & journals											→													
<u>Corporate Records</u>																								
■ Mortgages, notes & leases (expired)											→													
■ Bylaws, charter & minute books												→												
■ Cash books												→												
■ Capital stock & bond records												→												
■ Checks (taxes, property, & fulfillment of important contracts)												→												
■ Contracts & agreements												→												
■ Copyrights & trademark registrations												→												
■ Deeds & easements												→												
■ Labor contracts												→												
■ Patents												→												
■ Proxies												→												
■ Retirement & pension records												→												
■ Tax returns & working papers												→												
<u>Correspondence</u>																								
■ General			→												→									
■ License, traffic & purchase																								
■ Production																								
■ Legal & tax																								
<u>Insurance</u>																								
■ Policies (all expired)																								
■ Accident reports																								
■ Fire inspection reports																								
■ Group disability records																								
■ Safety reports																								
■ Claims (after settlement)																								
<u>Personnel</u>																								
■ Contracts (expired)																								
■ Daily time reports																								
■ Disability & sick benefits records																								
■ Personnel files (terminated)																								
■ Withholding tax statements																								
<u>Purchasing & Sales</u>																								
■ Purchase orders																								
■ Requisitions																								
■ Sales contracts																								
■ Sales invoices																								
<u>Receiving & Shipping</u>																								
■ Export declarations																								
■ Freight bills																								
■ Manifests																								
■ Shipping & receiving reports																								
■ Waybills & bills of lading																								

*** *Keep Indefinitely*