

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