

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>													<u>Correspondence</u>												
■ Bank statements, deposit slips			→									■ General	→												
■ Payroll (time card)			→									■ License, traffic & purchase						→							
■ Dividend checks (canceled)						→						■ Production										→			
■ Expense reports						→						■ Legal & tax											→		
■ Subsidiary ledgers									→			<u>Insurance</u>													
■ 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)											→		
<u>Corporate Records</u>													<u>Personnel</u>												
■ 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											→	<u>Purchasing & Sales</u>													
■ Copyrights & trademark registrations											→	■ Purchase orders				→									
■ Deeds & easements											→	■ Requisitions				→									
■ Labor contracts											→	■ Sales contracts				→									
■ Patents											→	■ Sales invoices										→			
■ Proxies											→	<u>Receiving & Shipping</u>													
■ Retirement & pension records											→	■ Export declarations										→			
■ Tax returns & working papers											→	■ Freight bills										→			
												■ Manifests										→			
												■ Shipping & receiving reports										→			
												■ Waybills & bills of lading										→			

*** Keep Indefinitely