

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