

## RECORDS RETENTION CHART

### Permanent Records

- Annual Financial Statements
- Articles of Incorporation
- Pension Records
- Company Stocks and Bonds
- Property Records, including account ledgers, appraisals, plan specifications, and sales
- Deeds
- Dividend Registers
- Tax Return (estate, gift, and income)
- General Ledgers
- Title Papers
- Contracts, Changes, and Specifications
- Audit Reports
- Union (Labor) Contracts
- Trademark Records
- Minutes of Meetings
- Warrants
- Note Registers
- Year End General Journal Entries

### Seven Years

- Accident Reports
- Notes
- Bank Statements
- Options
- Checks
- Plant Acquisition Records
- Correspondence
- Property Damage Reports
- Depreciation Schedules
- Employee and Vendor Contracts
- Purchase Invoices
- Employment Applications and Contracts
- Sales Invoices, Slips, and Work Records
- Payroll Tax Returns
- Fixed Asset Records
- Social Security Tax Returns
- Inventory Records

### *Seven Years Continued...*

- Uncollectible Accounts Records
- Invoices
- Vouchers
- Leases
- Equipment
- Withholding and Exemption Certificates
- Maintenance and Repair Records
- W-2 Forms
- Mortgage Records
- Personnel Files
- Paychecks
- Unemployment Claims

### Five Years

- Bills of Lading
- Fire Damage Reports
- Cost Accounting Records
- Freight Draft, Bills, and Claims
- Daily Time Reports
- Shipping Tickets
- Sales Commission Reports
- Expense Reports

### Three Years

- Bank Deposit Slips
- Insurance Policies (after expiration)
- Bank Reconciliations
- Petty Cash Records
- Budgets
- Purchase Order Copies

### One Year

- Delivery Receipts
- Receiving Reports
- Remittance Statements
- Fidelity Bonds Requisitions
- Interim Financial Statements
- Surety Bonds
- Garnishments
- Travel Records

Licenses (after expiration)