

General Accounting & Tax Records	Years	Partnership/LLC's	Years
Accounts Payable	7	Partnership/Member Agreements	Perm.
Accounts Receivable	7	Organization Records	Perm
Annual Financial Statements	Perm.	Corporation	
Bank Statements	7	Articles of Incorporation	Perm.
Bank Reconciliations	4	Board of Directors Minutes	Perm.
Cash Register Tapes	5	By Laws	Perm.
Check Registers	7+	Stock Certificate Records	Perm.
Canceled Checks (routine)	7	Shareholder Meeting Minutes	Perm.
Canceled Checks related to property and equipment acquisitions, payments of loans etc. (after disposition)	7	Payroll & Personnel	
Correspondence - Customers and Vendors (routine)	7	Benefits	6
Correspondence - Legal	Perm.	Employment Applications Not Hired	3
Deeds and Closing Papers (after disposition)	7	Employment Applications Hired (after termination)	7
Deposit Slips	4	Employee Manuals & Policies (after replaced)	10
Depreciation Schedules	Perm.	Equal Opportunity Documents	3
Employee Expense Reports	4	Job Descriptions (after replaced)	10
Fixed Asset Acquisition Invoices (after disposal)	7	Personnel File/W-4's/I-9's (after termination)	7
Freight Bills	3	Performance Reviews (after termination)	5
General Ledgers	Perm.	Quarterly Payroll Tax Returns	5
Income Tax Returns	Perm.	Time Cards	5
Inventory Count & Costing Sheets	7	Union Records & Collective Bargaining Agreements (after non-current)	6
Insurance Policies (after expiration)	4	Worker's Compensation Documents	11
Investments (after disposal)	7	W-2's	7
Mortgages, Loans & Leases (fully paid)	7		
Payroll Journals & Ledgers	7		
Purchase Orders (except accounts payable copy)	1	Retirement Plans	
Purchase Invoices & Orders	7	IRS Determination Letters	Perm.
Receiving Sheets	2	Forms 5500 & Related	10+
Sales Commission Reports	3	Plan Documents	Perm.
Sales Records	5	Legal	
Sales Tax Returns & Exemption Support	5	Contracts (after expiration)	5
Subsidiary Ledgers	7	Patents & Copyrights	Perm.
Trial Balances	5	Safety	
		Accident Reports & Claims (settled cases)	7
		OSHA Logs	5