

RECORD RETENTION SCHEDULE

RETAIN*:	4 YRS.	7 YRS.	PERMANENTLY
Accounts Payable/Receivable Ledgers		•	
Audit Reports/Year End Financial Statements			•
Bank Reconciliations and Statements		•	
Cancelled Checks (Important Payments)			•
Contracts, Mortgages, Notes and Leases-Expired		•	
Contracts, Mortgages, Notes and Leases-Current			•
Correspondence-General	•		
Correspondence-Legal Matters			•
Deeds, Mortgage and Bills of Sale			•
Depreciation Schedules		•	
Duplicate Deposit Slips	•		
Employment Applications	•		
General Ledgers/Year End Trial Balances			•
Insurance Policies (Expired)	•		
Insurance Records (Current)			•
Interim Financial Statements	•		
Inventory Records		•	
Invoices (To Customers/From Vendors)		•	
Minute Books of Directors/Stockholders, Bylaws, Charter			•
Note Receivable Ledgers/Schedules		•	
Payroll Records/Summaries		•	
Personnel Files (Terminated Employees)		•	
Property Appraisals/Records			•
Pension/Profit Sharing Records			•
Stock/Bond Certificates (Cancelled)		•	
Subsidiary Ledgers		•	
Tax Returns and Relating Documents			•
Time Books/Cards		•	
Voucher Register and Schedules		•	
Vouchers for Payments to Vendors, Employees, etc.		•	
Withholding Tax Statements		•	



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*Government and quasi-government entities and certain non profits should check with the Secretary of State Archives for recommended retention periods.