

## Audit & Assurance

## Accounting Services

## Business & Individual Taxes

## Business Consulting

## Litigation Services

## Class Action Accounting & Administration

## Pension & Employee Benefit Planning

New Orleans  
504.831.4949  
Houma  
985.868.0139  
Thibodaux  
985.447.5243  
Northshore  
985.246.3022

[bourgeoisbennett.com](http://bourgeoisbennett.com)

<b>RECORD RETENTION SCHEDULE</b>		<b>4 YRS.</b>	<b>7 YRS.</b>	<b>PERMANENTLY</b>
<b>RETAIN*</b>				
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			•	

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