

CATEGORY	RETENTION PERIOD (YRS)
ACCOUNTING	
AR/AP Ledger	7
Bank Reconciliations	7
Cash Disbursements/Receipts Records	7
Chart of Accounts	Permanently
Depreciation Schedule	7
Expense Reports	7
Financial Statements	Permanently
General Ledger	Permanently
Inventory Records	7
Journal Entries	7
Tax Returns	7
HUMAN RESOURCES & PAYROLL	
Accident Reports	7
Attendance	4
Benefits	Permanently
Employment Applications	4
Payroll Records - After Termination	4
Personnel Files - After Termination	7
Personnel Files - Current Employee	Permanently
Safety Reports	5
Salary History	8
Time Reports	4
ISMS DOCUMENTS	
Documents - Current	Permanently
Documents - Once moved to the Archive Folder	3

CATEGORY	RETENTION PERIOD (YRS)
CORPORATE / LEGAL	
Annual Report	Permanently
Articles of Incorporation	Permanently
Audit Reports - External	Permanently
Audit Reports - Internal	Permanently
Contracts	Permanently
Copyrights, Trademarks, Patents	Permanently
Correspondence, General	3
Correspondence, Legal/Tax	Permanently
Correspondence, Routine	7
Mortgages, Licences, Deeds	Permanently
Organizational Charts	Permanently
Partnership Agreements	Permanently
SHIPPING AND RECEIVING	
Export Declarations	7
Freight Bills	7
Manifests	7
Waybills and Bills of Lading	7
PURCHASING AND SALES	
Purchase Orders	7
Requisitions	7
Sales Contracts	7
Sales Invoices	7

* years of retention based on no IRS audits. If there have been audits, records should be retained longer.