



# RECORDS RETENTION SCHEDULE

## PERMANENT FILES

### Accounting

- \* Balance Sheets
- \* Canceled Dividend Checks
- \* Cash Book
- \* Cash Disbursement & Receipt Record
- \* Charts of Accounts
- \* Check Register
- \* Financial Statements
- \* General Ledger
- \* Investment - Sales/Purchases
- \* Journal Entries
- \* Profit/Loss Statements
- \* Subsidiary Ledger
- \* Trial Balance

### Corporate Records

- \* Amendments
- \* Annual Reports
- \* Articles of Incorporation
- \* Audit Reports - Public
- \* Board of Directors - Committee
- \* Board of Directors - Minute Book
- \* Bylaws
- \* Capital Stock Certificates
- \* Capital Stock Ledger
- \* Capital Stock Transactions
- \* Charter
- \* Contracts - After Termination
- \* Correspondence - General
- \* Dividend Register and Canceled Dividend Checks
- \* Election Records
- \* Financial Statements
- \* Organizational Charts
- \* Partnership Agreement
- \* Stockholders - Minute Book
- \* Stock Transfer Records

### Payroll

- \* W-2 Forms

### Fixed Assets

- \* Depreciation Schedule
- \* Inventory Records
- \* Plans and Blueprints
- \* Plant Cost Ledger
- \* Property Appraisals
- \* Property Register
- \* Records for Property Subject to Depletion

### Human Resources

- \* Pension Plan Agreement
- \* Personnel Files - Current Employees
- \* Profit Sharing Agreement

### Legal

- \* Bill of Sale
- \* Business Permits
- \* Claims and Litigation
- \* Contracts
- \* Copyrights
- \* Correspondence - Legal
- \* Deeds/Titles
- \* Licenses
- \* Mortgages
- \* Patents
- \* Stock and Bond Record
- \* Trademarks - Registered

### Taxes

- \* Canceled Checks - Tax Payments
- \* Correspondence - Tax
- \* Depreciation Schedules
- \* Income Tax Returns
- \* Inventory Reports
- \* Payroll Tax Returns
- \* Sales Tax Returns

### Miscellaneous

- \* Title Papers

## KEEP FOR 2 YEARS

### Miscellaneous

- \* Vehicle Operating and Maintenance

## KEEP FOR 3 YEARS

### Accounting

- \* Bank Deposit Slips
- \* Budgets

### Human Resources

- \* Employment Application - Not Hired
- \* Family & Medical Leave

### Payroll

- \* Contractors - From Date of Completion of Contract
- \* Employee Tip Substantiation (As long as the contents there-of may become material in the administration of any Internal Revenue Law)

## KEEP FOR 4 YEARS

### Human Resources

- \* Sick Pay
- \* Vacation Files

### Payroll

- \* Payroll Register
- \* Vacation/Sick Pay

### Taxes

- \* FUTA/FICA/Income Tax Withholding



# RECORDS RETENTION SCHEDULE

## KEEP FOR 5 YEARS

### Accounting

- \* Authorization - Accounting

### Corporate Records

- \* Correspondence - Accounting

### Human Resources

- \* Dental Benefits
- \* Garnishments
- \* Life Insurance Benefits
- \* Safety Reports

## KEEP FOR 6 YEARS

### Corporate Records

- \* Audit - Internal

### Insurance

- \* Fire Inspection Reports
- \* Insurance Appraisals
- \* Safety Records

### Payroll

- \* Commission Reports - Salesperson

## KEEP FOR 7 YEARS

### Accounting

- \* Accounts Payable Ledger
- \* Accounts Receivable Aging Reports
- \* Accounts Receivable Invoices
- \* Accounts Receivable Ledger
- \* Accounts Written-off
- \* Bank Reconciliations
- \* Bank Statements
- \* Cash Sales Slips
- \* Charge Slips
- \* Expense Reports
- \* Petty Cash Records
- \* Purchase Order
- \* Vendor Invoices
- \* Voucher Check Copies

### Corporate Records

- \* Contributions

### Human Resources

- \* Accident Reports - Settled
- \* Attendance Records
- \* Disability Benefits - After Expiration/  
Settlement
- \* Employee Medical History
- \* Medical Benefits
- \* Performance Record - After Termination
- \* Personnel Files - After Termination

### Insurance

- \* Disability Insurance Claims Contract -  
After Termination

### Payroll

- \* Checks - Payroll
- \* Time Reports

## KEEP FOR 10 YEARS

### Accounting

- \* Canceled Checks

### Human Resources

- \* Workers' Compensation Benefits

### Insurance

- \* Automobile Insurance Claims
- \* Expired Insurance Policies

### Legal

- \* Leases - Canceled
- \* Notes Receivable - Canceled

### Payroll

- \* Employee Withholding Exemption  
Certificates
- \* Payroll Records - After Termination

### Miscellaneous

- \* Receiving Documents

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### CAMP HILL, PA

717-975-3436

### CARLISLE, PA

717-243-9104

### CHAMBERSBURG, PA

717-263-3910

### HAGERSTOWN, MD

301-733-5020

### HANOVER, PA

717-637-5915

### YORK, PA

717-900-2021