

ACCOUNTING

Accounts Payable Ledger 7
Accounts Receivable Aging Reports 7
Accounts Receivable Invoices 7
Accounts Receivable Ledger 7
Accounts Written-off 7
Authorization - Accounting 5
Balance Sheets P
Bank Deposit Slips 3
Bank Reconciliations 7
Check Register P
Expense Reports 7
Financial Statements P
General Ledger P
Investment - Sales/Purchases P
Journal Entries P
Petty Cash Records 7
Bank Statements 7
Budgets 3
Canceled Checks 10
Canceled Dividend Checks P
Cash Book P
Cash Disbursement & Receipt Record P
Cash Sales Slips 7
Charge Slips 7
Charts of Accounts P
Profit/Loss Statements P
Purchase Order 7
Subsidiary Ledger P
Trial Balance P
Vendor Invoices 7
Voucher Check Copies 7

INSURANCE

Fire Inspection Reports 6
Insurance Appraisals 6
Safety Records 6
Automobile Insurance Claims 10
Disability Insurance Claims
Contract— After Termination 7
Expired Insurance Policies 10

PAYROLL

Checks - Payroll 7
Commission Reports — Salesperson 6
Contractors 3 years from date of completion of Contract
Employee Withholding Exemption
Certificates 10
Payroll Records — After Termination 10
Payroll Register 4
Time Reports 7
W-2 Forms P
Vacation/Sick Pay 4

HUMAN RESOURCES

Accident Reports — Settled 7
Attendance Records 7
Dental Benefits 5
Disability Benefits — After
Expiration/Settlement 7
Employee Medical History 7
Employment Application — Not Hired 3
Family & Medical Leave 3
Garnishments 5
Life Insurance Benefits 5
Medical Benefits 7
Pension Plan Agreement P
Performance Record — After Termination 7
Personnel Files — After Termination 7
Personnel Files — Current Employees P
Safety Reports 5
Sick Pay 4
Vacation Files 4
Workers' Compensation Benefits 10

FEDERAL PROGRAMS – UGG, Sec 200.333

All documentation – minimum 7 years

Any other record retention that require permanent or additional years must be followed

LEGAL

Bill of Sale P
Business Permits P
Claims and Litigation P
Contracts P
Copyrights P
Correspondence — Legal P
Deeds/Titles P
Leases/Canceled 10
Licenses P
Mortgages P
Notes Receivable — Canceled 10
Patents P
Stock and Bond Record P
Trademarks - Registered P
Contracts — After Termination P
Contributions 7
Correspondence — Accounting 5
Correspondence — General P
Election Records P
Financial Statements P
Organizational Charts P

FIXED ASSETS

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