



## RECORD RETENTION SCHEDULE

### Accounting Records

Accounts payable invoices and credits (if no audits are pending)	7 years
Accounts receivable ledger cards (unpaid)	7 years
Accounts receivable trial balance	7 years
Accounts receivable interim reports	While Current
Bank statements, reconciliations, stop payment notices, cancelled checks other than payroll	6 years
Capital asset records	Permanently
Cash receipt books or vouchers	6 years
Deposit books and slips	6 years
Employee travel expense reports	6 years
Financial statements	Permanently
General ledger	Permanently
Journals of charges and receipts (day sheets)	6 years

### Partnership or Corporation

Authorizations for expenditures	3 years
Certificate of incorporation, stock book, bylaws, minutes, resolutions	Permanently
Contracts and agreements (after termination)	6 years
Dividend checks (canceled)	6 years
Options (after exercised or retired)	3 years
Stock certificates and stock transfer records	Permanently
Stock certificates (canceled)	7 years

### Personal Papers

Automobile titles	Until car is disposed of
Birth certificates, marriage and divorce records	Permanently
Passports, professional licenses and certificates	Permanently
Burial plot deeds	Permanently
Family health records	Permanently
Insurance policies: accident and health auto, disability, homeowners, life (after cancellation)	3 years
Leases (after expiration)	12 years
Mortgages	Until canceled
Promissory notes (after cancellation)	3 years
Stock and bond certificates	Until sold
Real estate deeds, title abstracts, survey reports	Permanently
Warranties on appliances, etc.	Until expiration
Wills	Until revised or probated

**Medical**

Professional liability insurance policies	Permanently
Patients ' medical records (inactive)	Permanently
Patients medical records (deceased patients)	5 years
X-ray files (inactive patients)	Permanently
Permanently Remittance advices (Medicare and Medicaid)	7 years
Uncollectible accounts and related records	3 years

**Payroll**

Assignments, attachments, and garnishments (after termination)	2 years
Deduction authorizations (after termination)	2 years
Employee earnings records	4 years
Payroll registers	3 years
Payments and reports to government	6 years
Retirement and pension-plan records (after plan terminates)	5 years
Time sheet or cards	4 years

**Federal Income Tax**

Copies of estimates tax (1040-ES)	6 years
Copies of returns (1040)	Permanently
Receipts & canceled checks supporting tax deductions	6 years
Records of tax payments	6 years

**Personnel**

Accident reports on employees (settled)	6 years
Contracts with employees (after termination)	3 years
Immigration and Form 1-9	3 years
Disability and sickness benefit records	3 years
Employment applications and reference checks (after termination)	6 years
Fidelity bonds on employees (after termination)	3 years
Group insurance records (after termination)	3 years
Individual personnel files (after termination)	6 years
Office policy manual	While Current
Vacations and other absences of employees	4 years