

SUGGESTED RECORDS RETENTION TIMETABLE

	YEARS TO KEEP										
	0	1	2	3	4	5	6	7	8	9	
Audit Reports											INDEFINITELY
General Ledgers, Journals											INDEFINITELY
Employee Earnings / Payroll Register											
Payroll Tax Returns & W-2's											INDEFINITELY
Stock & Bond Records											INDEFINITELY
Expense Reports											
Bank Statements and Deposit Slips											
Daily Sales Records											
Paid Vendor Invoices - Expenses											
- Assets											INDEFINITELY
Partnership Agreements or Articles of Incorporation											INDEFINITELY
Minutes of Meetings											INDEFINITELY
Pension / Profit Sharing Plan Information											INDEFINITELY
Tax Returns and Supporting Info.											INDEFINITELY
Depreciation Schedules											INDEFINITELY
Contracts and Leases											INDEFINITELY
Tax and Legal Correspondence											INDEFINITELY
Property Records											INDEFINITELY
Auto Mileage Logs											or life of vehicle
Accident Reports and Claims											
Insurance Policies											
Group disability Records											
Safety Reports and Settled Insurance Claims											INDEFINITELY
Employee Withholding Records											
Time Cards and Expense Reports											
Employee Applications, Resumes, Etc.											
Performance Reviews											
Employee Contracts (expired)											
Disability / Sick Benefits											
Employee Medical Histories											
Grain Records - Scale Tickets											
- Shipment Record Books											
- Daily Grain Positions											
- Cancelled Warehouse Receipts											

The retention periods above are intended to be general guidelines.
 All specific concerns should be reviewed with legal counsel before any records are destroyed.