

<b>Types</b>	<b>Retention Period</b>
Accounts payable	7 years
Accounts payable and receivable ledgers and schedules	7 years
Accounts payable invoices	7 years
Accounts receivable records	7 years
Annual reports	permanent
Architectural drawings, plats, plans, blueprints	permanent
Articles of Incorporation	permanent
Audit reports from accountants	permanent
Audited financial statements	permanent
Bank statements	7 years
Bank deposit slips	3 years
Brochures/promotional material (1 copy)	permanent
Building master summary record (building code complaints, inspections)	Permanent
Building condemnation, demolition file	permanent
Building plan and development	permanent
Bylaws/charters	permanent
Canceled checks	7 years
Cash receipt records	7 years
Checks for important payments (taxes, property, etc.)	permanent
Contracts and leases still in effect	permanent
Corporate Charter, constitution	permanent
Correspondence (significant policy and legal precedents)	permanent
Data for updating mailing lists	1 year
Deeds, mortgages, and bills of sale	permanent
Depreciation schedules	permanent
Donations (regular, weekly)	7 years
Employee contract negotiation records	permanent
Employee Handbooks	Permanent
Employee medical records	3 years after termination
Employment tax records	4 years
Endowments and permanently restricted contribution records	permanent
Equal employment opportunity report	permanent
Expense reports	7 years
FICA / W2 records	7 years
General/routine correspondence (acknowledgments, requests, travel arrangements, etc.)	3 years

Incorporation records	permanent
Insurance records (accident reports, claims, policies, etc.)	permanent
IRS examinations, rulings comments	permanent
Inventories of products, materials, and supplies	7 years
Invitations	1 year
Journals	7 years
Legal/judicial case records	permanent
Litigation records	permanent
Loan agreements	satisfaction + 20 years
Mailing lists	active
Manuals/handbooks	permanent
Medical records	6 years
Meeting notices	1 year
Minutes- board and any committees	permanent
Newspapers/newsletters	permanent
Payroll records	7 years
Pension Records	Permanent
Periodic financial statements	2 years
Personnel files of terminated employees	7 years
Personnel files of current employee	permanent
Petty cash records	7 years
Photographs	permanent
Property appraisals, records of sale	20 years after sale
Receipts of purchases	7 years
Records of monitoring exposure to hazardous materials	Permanent
Reference/resource materials	active
Registers	permanent
Retirement and pension records	permanent
Sales invoices	7 years
Subject files: correspondence, minutes, or other records surrounding subject matter of continuing administrative or legal value, or comprising information on the mission, vision, and actions of the congregation	permanent
Timesheets	7 years
Tax and information returns (State and Federal)	permanent
Tax exemption application and letter	permanent
Toxic exposure	30 years
Trademarks, copyrights, patents, and related papers	permanent
Travel plans/arrangements	3 years

Wills, bequests

permanent