

CORPORATE RECORDS	YEARS*
Amendments	P
Annual Reports	P
Articles of Incorporation	P
Audit — Internal	6
Audit Reports — Public	P
Board of Directors — Committee	P
Board of Directors — Minute Book	P
Bylaws	P
Capital Stock Certificates	P
Capital Stock Ledger	P
Capital Stock Transactions	P
Charter	P

CORPORATE RECORDS	YEARS*
Contracts — After Termination	P
Contributions	7
Correspondence — Accounting	5
Correspondence — General	P
Dividend Register and Canceled Dividend Checks	P
Election Records	P
Financial Statements	P
Organizational Charts	P
Partnership Agreement	P
Stockholders — Minute Book	P
Stock Transfer Records	P

FIXED ASSETS	YEARS*
Depreciation Schedule	P
Inventory Records	P
Plans and Blueprints	P
Plant Cost Ledger	P

FIXED ASSETS	YEARS*
Property Appraisals	P
Property Register	P
Records for Property Subject to Depletion	P

HUMAN RESOURCES	YEARS*
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

HUMAN RESOURCES	YEARS*
Pension Plan Agreement	P
Performance Record — After Termination	7
Personnel Files — After Termination	7
Personnel Files — Current Employees	P
Profit Sharing Agreement	P
Safety Reports	5
Sick Pay	4
Vacation Files	4
Workers' Compensation Benefits	10

INSURANCE	YEARS*
Automobile Insurance Claims	10
Disability Insurance Claims Contract— After Termination	7
Expired Insurance Policies	10

INSURANCE	YEARS*
Fire Inspection Reports	6
Insurance Appraisals	6
Safety Records	6

LEGAL	YEARS*
Bill of Sale	P
Business Permits	P
Claims and Litigation	P
Contracts	P
Copyrights	P
Correspondence — Legal	P
Deeds/Titles	P

LEGAL	YEARS*
Leases/Canceled	10
Licenses	P
Mortgages	P
Notes Receivable — Canceled	10
Patents	P
Stock and Bond Record	P
Trademarks - Registered	P

PAYROLL	YEARS*
Checks - Payroll	7
Commission Reports — Salesperson	6
Contractors	3 years from date of completion of Contract
Employee Tip Substantiation	3, **

PAYROLL	YEARS*
Employee Withholding Exemption Certificates	10
Payroll Records — After Termination	10
Payroll Register	4
Time Reports	7
W-2 Forms	P
Vacation/Sick Pay	4

TAXES	YEARS*
Canceled Checks — Tax Payments	P
Correspondence — Tax	P
Depreciation Schedules	P
FUTA/FICA/Income Tax Withholding	4

TAXES	YEARS*
Income Tax Returns	P
Inventory Reports	P
Payroll Tax Returns	P
Sales Tax Returns	P

MISCELLANEOUS	YEARS*
Receiving Documents	10
Title Papers	P

MISCELLANEOUS	YEARS*
Vehicle Operating and Maintenance	2

* P = Permanent Record. Recommended document retention times from "The Record Retention Guide," Massachusetts Society of CPAs, Inc., 2010.

** As long as the contents there-of may become material in the administration of any Internal Revenue Law.