Record Retention Guidelines - Business

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Internal audit reports	3 years
Internal reports (miscellaneous)	3 years
Internal work orders	3 years
Inventories of products, materials & supplies	7 years
Invoices from vendors	7 years
Invoices to customers	7 years
Journals	Permanently
Magnetic tape & tab cards	1 year
Minutes books of directors' & stockholders' meetings	Permanently
Notes receivable ledgers & schedules	7 years
Option records (expired)	7 years
Patent, trademark & copyright registrations	Permanently
Payroll records & summaries, including payments to pensioners	7 years
Petty cash vouchers	3 years
Physical inventory tags	3 years
Plant cost ledgers	7 years
Production & sales reports	3 years
Property appraisals by outside appraisers	Permanently
Property records, including costs, depreciation reserves, year-end trial balances, depreciation schedules, blueprints & plans	Permanently
Purchase journals	Permanently
Purchase orders (except purchasing department copy)	1 year
Purchase orders (purchasing department copy)	3 years
Receiving sheets	1 year
Requisitions	1 year
Retirement and pension records	Permanently
Sales commission reports	3 years
Sales records	7 years
Savings bond registration records for employees	3 years
Scrap & salvage records	7 years
Stock & bond certificates (cancelled)	7 years
Subsidiary ledgers	7 years
Tax returns & worksheets, including reports & other documents relating to determination of income tax liabilities	Permanently
Telephone logs/message books duplicate copies	7 years
Time cards/sheets/books	7 years
Training manuals	Permanently
Union agreements	Permanently
Voucher register & schedules	7 years
Vouchers for payments to vendors, employees, etc. (includes allowances & reimbursements of employees, officers, etc. for travel & entertainment expenses)	7 years

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