

One year:

- Personnel employment applications
- Purchase orders (except purchasing department copy)
- Stenographers' notebooks
- Stockroom withdrawal forms

Three years:

- Bank reconciliations
- Duplicate bank deposit slips
- Expired insurance policies
- General correspondence
- Internal audit reports and working papers
- Petty cash vouchers
- Physical inventory logs

Seven years:

- Accident reports and claims (settled cases)
- Accounts payable ledgers (computer runs)
- Accounts receivable ledgers (computer runs)
- Automobile logs
- Bank statements
- Bills of lading
- Cash books
- Commission records
- Contracts and leases (expired)
- Employee personnel records after termination
- Employment tax reports
- Expense reports
- General journals
- Inventory records
- Invoices to customers and from vendors
- Payroll records and summaries, including payment to pensioners
- Personal property tax returns
- Purchase orders
- Sales tax returns

Permanently:

- Articles of incorporation
- Audit reports of public accountants
- Canceled checks for important payments such as taxes, property acquisition, etc.
- Capital stock and bond registers
- Copyrights
- Correspondence (legal and important matters only)
- Deeds and mortgages
- Depreciation schedules
- Financial statements (year-end – other months optional)
- General ledgers and year-end trial balances
- Licenses and permits
- Patents
- Property appraisals by outside appraisers
- Property records – costs, blueprints and plans
- Tax returns/worksheets, revenue agents' reports and any documents relating to tax liability
- Trademark registrations