

RECOMMENDED RECORD RETENTION SCHEDULE

One Year

**DUPLICATE DEPOSIT SLIPS
RECEIVING SHEETS
REQUISITIONS
ROUTINE CORRESPONDENCE (VENDORS & CUSTOMERS)
STENOGRAPHER'S NOTEBOOKS
STOCKROOM WITHDRAWAL FORMS**

Three Years

**GENERAL CORRESPONDENCE
INTERNAL AUDIT REPORTS (SOMETIMES LONGER IS DESIRABLE)
INTERNAL REPORTS (MISCELLANEOUS)
PETTY CASH VOUCHERS
PHYSICAL INVENTORY TAGS
SAVINGS BOND REGISTRATION RECORDS (EMPLOYEE)**

Seven Years

**ACCIDENT REPORTS & CLAIMS (SETTLED)
ACCOUNTS PAYABLE LEDGERS & SCHEDULES
ACCOUNTS RECEIVABLE LEDGERS & SCHEDULES
BANK STATEMENTS AND RECONCILIATIONS
CANCELED CHECKS (SEE PERMANENT RETENTION)
CONTRACTS & LEASES (EXPIRED)
EMPLOYEE FILES (AFTER TERMINATION)**
EXPENSE ANALYSIS & DISTRIBUTION SCHEDULES
INVENTORIES: PRODUCTS, MATERIALS & SUPPLIES
INVOICES: CUSTOMER & VENDOR
NOTES RECEIVABLE LEDGERS & SCHEDULES
OPTION RECORDS (EXPIRED)
PAYROLL RECORDS, SUMMARIES INCLUDING PENSIONERS
PLANT COST LEDGERS
PURCHASE ORDERS (EXCEPT PURCHASING DEPT. COPY)
SALES RECORDS
SCRAP & SALVAGE RECORDS (INVENTORIES, SALES, ETC.)
STOCK & BOND CERTIFICATES (CANCELED)
SUBSIDIARY LEDGERS
TIME BOOKS
VOUCHER REGISTER & SCHEDULES
VOUCHERS: PAYMENTS TO VENDORS & EMPLOYEES (INCLUDING ALLOWANCES, TRAVEL REIMBURSEMENT, ENTERTAINMENT)**

Permanently

**AUDIT REPORT OF ACCOUNTANTS
CAPITAL STOCK & BOND RECORDS:
LEDGERS, TRANSFER REGISTERS, STUBS SHOWING ISSUES,
RECORD OF INTEREST COUPONS, OPTIONS, ETC.
CASH BOOKS
CHARTS OF ACCOUNTS
CHECKS: IMPORTANT PAYMENTS, TAXES, PROPERTY PURCHASE.
FILE UNDER TRANSACTION
CONTRACTS & LEASES (IN EFFECT)
CORRESPONDENCE: LEGAL & IMPORTANT MATTERS
DEEDS, MORTGAGES, BILL OF SALE
DEPRECIATION SCHEDULES
FINANCIAL STATEMENTS (END OF YEAR)
GENERAL & PRIVATE LEDGERS (INCLUDING TRIAL BALANCES)
INSURANCE: CURRENT ACCIDENT REPORTS, CLAIMS, POLICIES
JOURNALS
MINUTE BOOKS FOR DIRECTORS & STOCKHOLDERS (INCLUDING BY-LAWS & CHARTERS)
PROPERTY APPRAISAL (BY OUTSIDE APPRAISERS)
PROPERTY RECORDS (COSTS, DEPRECIATION RESERVES, END-OF-YEAR
TRIAL BALANCES, DEPRECIATION SCHEDULES, BLUEPRINTS, PLANS)
TAX: RETURNS, WORKSHEETS, REVENUE AGENTS' REPORTS,
INCOME TAX LIABILITY DOCUMENTS
TRADEMARK REGISTRATION**

PLEASE NOTE: CERTAIN BUSINESS ENTITIES MAY HAVE SPECIFIC INDUSTRY REQUIREMENTS FOR DOCUMENT RETENTION.
****SPECIFIC RULES APPLY. INQUIRE FOR DETAILS.**

Locations



WISCONSIN

- Green Bay
- Medford
- La Crosse
- Mequon
- Manitowoc
- Neenah
- Marshfield



MINNESOTA

- Rochester
- St. Charles
- Winona

Contact

800.658.9077

HAWKINSASH .CPA

