



# Record Retention Schedule

| DOCUMENT                                                                                                                                                                          | RETENTION PERIOD |         |         |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------|---------|-------------|
|                                                                                                                                                                                   | 1 YEAR           | 3 YEARS | 7 YEARS | PERMANENTLY |
| Accounts Payable – ledgers & schedules                                                                                                                                            |                  |         | •       |             |
| Accounts Receivable – ledgers & schedules                                                                                                                                         |                  |         | •       |             |
| Audit reports (of accountants)                                                                                                                                                    |                  |         |         | •           |
| Bank reconciliations                                                                                                                                                              |                  | •       |         |             |
| Bank statements                                                                                                                                                                   |                  |         | •       |             |
| Capital stock and bond records: ledgers, transfer registers, stubs showing issues, record of interest coupons, options, etc.                                                      |                  |         |         | •           |
| Cash books                                                                                                                                                                        |                  |         |         | •           |
| Checks (cancelled but see exception below)                                                                                                                                        |                  |         | •       |             |
| Checks (cancelled for important payments, taxes, purchases of property, special contracts, etc.) Checks should be filed with the papers pertaining to the underlying transaction. |                  |         |         | •           |
| Contracts and leases (expired)                                                                                                                                                    |                  |         | •       |             |
| Contracts and leases (still in effect)                                                                                                                                            |                  |         |         | •           |
| Correspondence (routine) with customers or vendors                                                                                                                                | •                |         |         |             |
| Correspondence (general)                                                                                                                                                          |                  | •       |         |             |
| Correspondence (legal and important matters only)                                                                                                                                 |                  |         |         | •           |
| Deeds, mortgages, and bills of sale                                                                                                                                               |                  |         |         | •           |
| Depreciation schedules                                                                                                                                                            |                  |         |         | •           |
| Duplicate deposit slips                                                                                                                                                           |                  | •       |         |             |
| Employee personnel records (after termination)                                                                                                                                    |                  |         | •       |             |
| Employment applications                                                                                                                                                           |                  | •       |         |             |
| Financial statement (end of year, other months optional)                                                                                                                          |                  |         |         | •           |
| Garnishments                                                                                                                                                                      |                  |         | •       |             |
| General ledgers                                                                                                                                                                   |                  |         |         | •           |
| Insurance policies (expired)                                                                                                                                                      |                  |         | •       |             |
| Insurance records, current accident reports, claims, policies, etc.                                                                                                               |                  |         |         | •           |
| Inventories of products, materials and supplies                                                                                                                                   |                  |         | •       |             |
| Invoices to customers                                                                                                                                                             |                  |         | •       |             |
| Invoices to vendors                                                                                                                                                               |                  |         | •       |             |
| Journals                                                                                                                                                                          |                  |         |         | •           |
| Minute books of directors and stockholders, including bylaws and charter                                                                                                          |                  |         |         | •           |
| Notes receivable ledgers and schedules                                                                                                                                            |                  |         | •       |             |
| Payroll records, summaries and returns (including payments to pensioners)                                                                                                         |                  |         | •       |             |
| Petty cash vouchers                                                                                                                                                               |                  | •       |         |             |
| Physical inventory tags                                                                                                                                                           |                  | •       |         |             |
| Property appraisals by outside appraisers                                                                                                                                         |                  |         |         | •           |

# CRI Record Retention Schedule

| DOCUMENT                                                                                                                                                    | RETENTION PERIOD |         |         |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------|---------|-------------|
|                                                                                                                                                             | 1 YEAR           | 3 YEARS | 7 YEARS | PERMANENTLY |
| Property records including costs, depreciation reserves, end of year trial balances, depreciations schedules, blueprints and plans                          |                  |         |         | •           |
| Purchase orders (except purchasing department copy)                                                                                                         | •                |         |         |             |
| Purchase orders (purchasing department copy)                                                                                                                |                  |         | •       |             |
| Receiving sheets                                                                                                                                            | •                |         |         |             |
| Retirement and pension records                                                                                                                              |                  |         |         | •           |
| Requisitions                                                                                                                                                | •                |         |         |             |
| Sales commission reports                                                                                                                                    |                  | •       |         |             |
| Sales records                                                                                                                                               |                  |         | •       |             |
| Sales tax returns                                                                                                                                           |                  |         | •       |             |
| Scrap and salvage records (inventories, sales, etc.)                                                                                                        |                  |         | •       |             |
| Stock and bond certification (cancelled)                                                                                                                    |                  |         | •       |             |
| Subsidiary ledgers                                                                                                                                          |                  |         | •       |             |
| Tax returns and worksheets, revenue agents' reports and other documents relating to determination of income tax liability                                   |                  |         | •       |             |
| Trade mark registrations                                                                                                                                    |                  |         |         | •           |
| Training manuals                                                                                                                                            |                  |         |         | •           |
| Union agreements                                                                                                                                            |                  |         |         | •           |
| Voucher register and schedules                                                                                                                              |                  |         | •       |             |
| Vouchers for payment to vendors, employees, etc. (includes allowances and reimbursement of employees, officers, etc. For travel and entertainment expenses) |                  |         | •       |             |
| Withholding tax statements                                                                                                                                  |                  |         | •       |             |