CATEGORY TYPE
CORPORATE RECORDS

Description	Suggested Retention Period	ACTION Delete or Archive
Corporate Records (board minutes, committee minutes, corporate seals, articles of incorporation, bylaws, annual reports, etc.)		
Licenses and Permits	Permanent	Archive
Intellectual Property	Permanent	Archive
Insurance Policies	Permanent	Archive
Shareholder Records	Permanent	Archive
Stock Registers	Permanent	Archive
Stock Transactions	Permanent	Archive

CATEGORY TYPE
BANK RECORDS

Data Type	Suggested Retention Period	ACTION Delete or Archive
Bank reconciliations	7 Years	Delete
Bank statements	7 Years	Delete
Cancelled checks	7 Years	Delete
Electronic Payment records	7 Years	Delete

CATEGORY TYPE		
General and Administrative		
Data Type	Suggested Retention Period	ACTION Delete or Archive
Administrative materials, personal files, meeting agendas, project notes, proposals	7 Years	Delete
CATEGORY TYPE		
Marketing Records		
Data Type		
Marketing Records	7 Years	Archive
CATEGORY TYPE		
Finance Account Receivables		
Data Type		
Final invoices, billing files, customer approvals	7 Years	Delete
CATEGORY TYPE		
Finance Account Payables		
Data Type		
Client payments, A/R notes, deposits, bank statements	7 Years	Delete
CATEGORY TYPE		
General & Administrative		
Data Type		
Administrative materials, personal files, meeting agendas, project notes, proposals	7 Years	Delete

CATEGORY TYPE
TAX RECORDS

Description	Suggested Retention Period	ACTION Delete or Archive
Tax-Exemption Documents and Related Correspondence	10 Years to Permanent	NA
IRS Rulings	10 Years	Delete
Excise Tax Records	10 Years	Delete
Payroll Tax Records	10 Years	Delete
Tax Bills, Receipts, Statements	10 Years	Delete
Tax Returns: Income, Franchise, Property	10 Years	Delete
Tax Worksheet Packages: Originals	10 Years	Delete
Sales/Use Tax Records	10 Years	Delete
Annual Information Returns: Federal and State	10 Years	Delete
IRS or other Government Audit Records	10 Years	Delete

CATEGORY TYPE
Contracts

Data Type	Suggested Retention Period	ACTION Delete or Archive	
Contracts and Related Correspondence (including related proposals and other supporting documentation)	7 Years	Delete	

CATEGORY TYPE		
Accounting		
Description	Suggested Retention Period	ACTION Delete or Archive
Accounts Payable ledgers and schedules	7 Years	Delete
Accounts Receivable ledgers and schedules	7 Years	Delete
Annual Audit Reports and Financial Statements	7 Years	Delete
Annual Audit Records, including work papers and other related documents	7 Years	Delete
Annual Plans and Budgets	7 Years	Delete
Bank Statements and Canceled Checks	7 Years	Delete
Employee Expense Reports	7 Years	Delete
General Ledgers	Permanent	Archive
Interim Financial Statements	7 Years	Delete
Notes Receivable ledgers and schedules	7 Years	Delete
Credit card records (documents with credit card numbers)	7 Years	Delete
Sales Records	7 Years	Delete