

Business Records Purchase orders; Receiving sheets Requisitions; Stenographer's notebooks Stockroom withdrawal forms	1 year
Internal Audit Reports; Internal Reports Petty cash vouchers; Physical inventory tags Savings bond registration records of employees	3 years
Purchase confirmations/receipts for stocks, bonds and mutual funds: You should also retain any records of stock splits and/or reinvested dividends	At least 4 years after the security is sold
Depreciation records: For any real estate or depreciable business property you own, keep records, of the property's cost, date acquired, and depreciation claimed in previous years. For rental real estate, keep a copy of the escrow statement from when the property was purchased and receipts for expenses related to property improvements. For depreciable business property, keep receipts from when items were purchased.	At least 4 years after the property is disposed of
Retirement plans: Keep records of retirement plan contributions, including non-deductible IRA deposits, employer stock plans, rollovers and KEOGH/SEP plan deposits	4 years after plan assets have been paid out or withdrawn
Miscellaneous papers: All tax return supporting documents and other miscellaneous papers such as bank statements, cancelled checks, credit card statements, deposit receipts, medical expense records, and charitable contribution receipts	At least 4 years, preferably 6 if space allows
Inventories of products, materials, supplies: Invoices to customers; Invoices to vendors Notes receivable ledgers & schedules; Option records (expired) Payroll records & summaries, including payments to pensioners; Plant cost ledgers; Purchase orders Sales records; Scrap and salvage records (inventories, sales, etc) Cancelled stock and bond certificates; Subsidiary ledgers Time books; Voucher register & schedules Vouchers for payment to vendors, employees (includes allowances & reimbursement of employees officers, etc. for travel & entertainment expenses)	7 years
Minute books of directors & stockholders	Indefinitely
Property Appraisals by outside appraisers	4 years after sale of the underlying property
Property records: including costs, depreciation reserves, end-of-year trial balances, depreciation schedules, blueprints & plans	4 years after sale of the underlying property
Trade mark registrations	Indefinitely