

RECORD RETENTION PERIODS

From OSSBA Attorney

All financial records - **5 years** Grade Books - **1 year**
Student transcripts - **permanent** Student records - **district level decision**
Personnel Records- **district level decision** (after termination)

2 to 3 years

Acknowledgements
Bank Statements
Bond paid interest coupon
Correspondence, general
Delivery receipts
Payroll checks, voided

3 to 4 years

Claims closed, by company
Customer account records, closed
Deposit slips
Finish goods, inventory records
Insurance policies, expired
(all types)
Proxies
Purchase orders
Requisitions
Tariffs

5 to 6 years

Correspondence, license
Correspondence, purchase
Correspondence, traffic
Complaint reports
Credit memos
Employees' daily time reports
Insurance, fire inspection reports
Internal audit reports
Monthly trial balances
Payroll, overtime
Photographs of installations, etc.
Price exceptions and adjustments
Safety reports
Government contracts and all
papers pertaining thereto

6 to 7 years

Bond registers
Bonds, cancelled
Claims, closed, against company
Contracts and agreements
(expired)
Correspondence, war bonds
Credit files

Employee records (terminated)
Expense reports
Federal income tax returns
Insurance, group disability
Inventory, recaps
Invoices, copy of order
Invoices, paid
Patent assignments
Payroll, bonus
Payroll, general
Payroll, part time
Price and policy bulletins
(superseded)
Real estate records
(after disposal of land and
buildings)
Stock dividends, checks, cancelled
Stockholder lists

7 to 8 years

Checks, payroll
Commission statements
Correspondence, production
Cost statements
Employees' earning record
Employees' salary and wage
rate change
Insurance pensions
(after expiration)
Purchase orders for capital
Expenditures
Sales sheets
Specification sheets

8 to 9 years

Accident reports (after settlement)
Agreements, leases
(after expiration)
Checks, dividend
Checks, general
Checks, petty cash
Compensation cases (after closing)
Engineering problems
Vouchers, cash
Vouchers, numeric copy

9 to 10 years

Vouchers, A-Z copy
Vouchers, register

10 years

Insurance claims
(after settlement)
Vouchers, capital expenditure

17 years

Agreements, licenses

30 years

Blood Borne Pathogens

Permanent

Agreements, deeds
Application filed with
regulatory agencies
Engineering and research
project records
Ledgers and journals, cash
Ledgers and journals, customer
Ledgers and journals, general
Ledgers and journals, payroll
Ledgers and journals, plant
Ledgers and journals, royalty
Ledgers and journals, stock
Minutes, executive
Minutes, stockholders
Patents
Plant surveys
Property papers
Reports, annual
Reports, audit
Securities registration
Documents
Stock certificates
Stock transfer
Taxes, federal
Taxes, property
Taxes, sales and use
Taxes, state
Time study reports
Unsolicited outside
suggestions