



2015 BUSINESS RECORDS Retention Schedule



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ADMINISTRATION	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
AUDITS—INTERNAL OPERATIONAL	7	No applicable Federal regulations
CORRESPONDENCE—GENERAL	3	No applicable Federal regulations
POLICIES / DIRECTIVES	A+10	17 CFR 257.2-17(d) [A+3]
PROCEDURE MANUALS	A+10	17 CFR 257.2-17(d) [A+3]
TELEPHONE CALL LOGS	1	No applicable Federal regulations
TRAVEL ITINERARIES	3	No applicable Federal regulations
VEHICLE FILES	A+3	17 CFR 257.2-18(d) [A+3]
INFORMATION SYSTEMS		
APPLICATION DOCUMENTATION	A+6	26 CFR 301.6532-2 [2]; 26 USC 2401 [2] States based on limitations of actions
DISASTER RECOVERY PLANS	A+10	17 CFR 257.2-17(d) [A+3]
NETWORK / COMPUTER ACCESS RECORDS	1	No applicable Federal regulations
SOURCE CODE	A+6	26 CFR 301.6532-2 [2]; 26 USC 2401 [2] States based on limitations of actions
TECHNICAL SUPPORT REQUESTS	A+3	No applicable Federal regulations
RECORDS MANAGEMENT		
RECORDS CHARGE-OUTS / CHECK-INS	A	No applicable Federal regulations
RECORDS DESTRUCTION DOCUMENTATION	A+10	29 CFR 1910.119 [5]; 43 CFR 3190.2-1 [6]
RECORDS FILE PLANS	A+10	"17 CFR 257.2-17(d) [A+3]
29 CFR 1910.119 [5]; 43 CFR 3190.2-1 [6]"		
RECORDS INVENTORY	A	No applicable Federal regulations
RECORDS RETENTION SCHEDULE	A+10	29 CFR 1910.119 [5]; 43 CFR 3190.2-1 [6]
RECORDS TRANSMITTALS	A	No applicable Federal regulations
REFERENCE		
ASSOCIATIONS—PROFESSIONAL / INDUSTRY	3	No applicable Federal regulations
REFERENCE MATERIALS	INDF	No applicable Federal regulations
SECURITY		
EMPLOYEE BADGES / ID CARDS	A+3	No applicable Federal regulations
INCIDENT REPORTS / INVESTIGATIONS	A+3	No applicable Federal regulations
VISITORS REGISTERS / LOGS	2	No applicable Federal regulations



CORPORATE RELATIONS	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
ANNUAL REPORTS	PERM	17 CFR 257.2-3(b)(1) [10]
BOARD BOOKS	PERM	18 CFR 225.3-2(a) [5]; 18 CFR 356.3 [5] (petroleum)
CORRESPONDENCE—BOARD OF DIRECTORS	6	18 CFR 225.3-2(a) [5]; 18 CFR 356.3 [5] (petroleum)
MEETING MINUTES—BOARD OF DIRECTORS	PERM	17 CFR 257.2-4(b) [50]
QUARTERLY REPORTS	10	17 CFR 257.2-3(b)(1) [10]
ORGANIZATION		
ACQUISITIONS / MERGERS / DIVESTMENTS	A+10	18 CFR 225.3-20 [A+10]; 18 CFR 356.3 [A] (petroleum)
ARTICLES OF INCORPORATION	PERM	17 CFR 257.2-4(a)(1) [Life of Corporation]
BY-LAWS	PERM	17 CFR 257.2-4(a)(1) [Life of Corporation]
PARTNERSHIP DOCUMENTATION	PERM	17 CFR 257.2-4(a)(1) [Life of Partnership]
STOCK		
DIVIDENDS / DISBURSEMENTS	T+6	26 CFR 1.332-6 [Maint.]
PROXIES—SIGNED	5	17 CFR 257.2-2 [3]
		18 CFR 225.3-2(a) [5]; 18 CFR 356.3 [5] (petroleum)
SHAREHOLDER COMMUNICATIONS	6	No applicable Federal regulations
SHAREHOLDER LISTINGS	A+6	17 CFR 240.17AD-6; 17 CFR 257.2-2 [3]
SHAREHOLDER MEETINGS—MINUTES	50	17 CFR 257.2-4(b) [50]
STOCK CERTIFICATES—CANCELLED	10	17 CFR 257.2-1(c) [3]
STOCK LEDGERS	PERM	17 CFR 257.2-1(a) [A+3]; A = Life of Corporation
STOCK TRANSACTIONS	PERM	17 CFR 257.2-1(a) [A+3] A = Life of Corporation
STOCK TRANSFER SHEETS	PERM	17 CFR 257.2-1(a) [A+3] A = Life of Corporation

FINANCE	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
AUDITS—EXTERNAL FINANCIAL	7	17 CFR 210.2-06 [7, Sarbanes-Oxley Act of 2002]; 17 CFR 257.2-25(a) [6]
AUDITS—INTERNAL FINANCIAL	7	No applicable Federal regulations 17 CFR 210.2-06 [7, Sarbanes-Oxley Act of 2002] 17 CFR 257.2-25(a) [6] (External Financial Audits)
BUDGETS	6	17 CFR 257.2-3(b)(4) [6]
FINANCIAL STATEMENTS—ANNUAL	10	17 CFR 210.2-06 [7, Sarbanes-Oxley Act of 2002]; 17 CFR 257.2-3(b)(1) [10]"
FINANCIAL STATEMENTS—MONTHLY	2	17 CFR 257.2-3(b)(2) [T]
INVESTMENT TRANSACTION LIST	A+7	17 CFR 257.2(19) [A+3]; 26 CFR 1.148-5 [A+3] 26 CFR 1.67(a)-11 [A]; 26 CFR 1.67(a)-12 [A] 26 CFR 301.6511(d)-1 [7]; 26 USC 1250
INVESTMENTS	A+7	17 CFR 257.2(19) [A+3]; 26 CFR 1.148-5 [A+3] 26 CFR 1.67(a)-11 [A]; 26 CFR 1.67(a)-12 [A] 26 CFR 301.6511(d)-1 [7]; 26 USC 1250
INVESTMENTS—PENSION PLANS	A+7	17 CFR 257.2(19) [A+3]; 26 CFR 1.148-5 [A+3] 26 CFR 1.67(a)-11 [A]; 26 CFR 1.67(a)-12 [A] 26 CFR 301.6511(d)-1 [7]; 26 USC 1250
INVESTMENTS—REPORTS / STATEMENTS	7	17 CFR 257.2(19) [A+3]; 26 CFR 1.148-5 [A+3] 26 CFR 1.67(a)-11 [A]; 26 CFR 1.67(a)-12 [A] 26 CFR 301.6511(d)-1 [7]; 26 USC 1250
ACCOUNTING		
ACCOUNTS PAYABLE REPORTS	T+6	26 CFR 301.6501(a)-1 [3]
BILLINGS—ACCOUNTS RECEIVABLE	T+6	17 CFR 257.2-9(b) [A+3]; 26 CFR 301.6508
CAPITAL PROPERTY ACCOUNTING	T+6	26 CFR 1.67(a)-11 [A]; 26 CFR 1.67(a)-12 [A] 26 CFR 301.6511(d)-1 [7]; 26 USC 1250
CASH BOOKS	T+6	17 CFR 257.2-13(a) [A]
CASH RECEIPTS—ACCOUNTS RECEIVABLE	T+6	26 CFR 301.6501(a)-1 [3]
CHART OF ACCOUNTS	6	26 CFR 35a.9999-5 [4]
CHECK REQUESTS—ACCOUNTS PAYABLE	T+6	26 CFR 301.6501(a)-1 [3]; 29 CFR 516.2
COST ACCOUNTING	T+6	26CFR 35a.9999-5[4]; 30 CFR 220.030 [3] (petroleum)
EXPENSE REPORTS—EMPLOYEE	T+6	26 CFR 1.162-17; 29 CFR 516.2 29 CFR 516.3; 29 CFR 516.11; 29 CFR 516.12 29 CFR 516.20



FINANCE/ACCOUNTING CONTINUED	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
GARNISHMENTS—WAGE	T+6	26 CFR 31.6001-4; 26 CFR 31.6001-5 29 CFR 516.2, 516.3, 516.5, 516.6 29 CFR 516.11-516.29
GENERAL LEDGER—YEAR-END	10	17 CFR 257.2-6(a) [50] 26 CFR 201.6501(a)-1 [3]
INVOICE REGISTERS—ACCTS PAYABLE	T+6	17 CFR 257.2-9(a) [A+3]; 26 CFR 35a.9999-5 [4]
INVOICE REGISTERS—ACCTS RECEIVABLE	T+6	17 CFR 257.2-9(a) [A+3]
INVOICES—ACCOUNTS PAYABLE	T+6	26 CFR 35a.9999-5 [4]; 26 CFR 301.6501(a)-1 [3] 29 CFR 516.2
INVOICES—ACCOUNTS RECEIVABLE	T+6	17 CFR 257.2-9(b) [A+3]; 26 CFR 301.6508
JOURNAL ENTRIES—ACCOUNTS PAYABLE	T+6	17 CFR 257.2-7(a)(1) [50 for Vouchers relating to Capital Stock, Fixed Assets, Funded Debt and Real Property]; 17 CFR 257.2-7(a)(2) [A+6] 29 CFR 516.2; 29 CFR 516.3; 29 CFR 516.5 29 CFR 516.6; 29 CFR 516.11-516.29
JOURNAL ENTRIES— ACCOUNTS RECEIVABLE	T+6	"17 CFR 257.2-7(a)(1) [50 for Vouchers relating to Capital Stock, Fixed Assets, Funded Debt and Real Property]; 17 CFR 257.2-7(a)(2) [A+6] 29 CFR 516.2; 29 CFR 516.3; 29 CFR 516.5 29 CFR 516.6; 29 CFR 516.11-516.29
JOURNAL VOUCHERS	T+6	"17 CFR 257.2-7(a)(1) [50 for Vouchers relating to Capital Stock, Fixed Assets, Funded Debt and Real Property]; 17 CFR 257.2-7(a)(2) [A+6] 29 CFR 516.2; 29 CFR 516.3; 29 CFR 516.5 29 CFR 516.6; 29 CFR 516.11-516.29
PETTY CASH	T+6	26 CFR 301.6501(a)-1 [3]; 29 CFR 516.2
PRODUCTION COST ACCOUNTING	T+6	26 CFR 35a.9999-5 [4]; 30 CFR 220.030 [3]
SALES ACTIVITY REPORTS— MONTH END	T+6	26 CFR 301.6501(a)-1 [3] 26 CFR 301.6501(f)-1 [6]
SALES JOURNALS	50	17 CFR 257.2-6(c) [50 for Year-end]
SALES ORDERS	T+6	17 CFR 257.2-9(b) [A+3]; 26 CFR 301.6508
SUBSIDIARY LEDGERS	10	17 CFR 257.2-6(a) [50]; 26 CFR 201.6501(a)-1 [3]
TRIAL BALANCES	T+6	17 CFR 257.2-6(b) [T]; 29 CFR 516.2; 29 CFR 516.3; 29 CFR 516.5; 29 CFR 516.6 29 CFR 516.11-516.29



FINANCE	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
BANKING		
BANK ACCOUNT RECONCILIATIONS	T+6	17 CFR 257.2-14(c) [T]
BANK ACCOUNT STATEMENTS	T+6	17 CFR 257.2-14(b) [T]
BANK ACCOUNTS	T+6	17 CFR 257.2-14 [T]
BANK DEPOSIT SLIPS	T+6	17 CFR 257.2-14 [T]
CHECK REGISTERS	T+6	26 CFR 301.6501(a)-1 [3]
CHECKS--CANCELLED	T+6	26 CFR 301.6501(a)-1 [3]; 29 CFR 516.2
VOIDED CHECKS	T+6	17 CFR 257.2-14 [T]
WIRE TRANSFERS	T+6	17 CFR 257.2-14 [T]
FINANCING		
BONDS / DEBENTURES	A+6	17 CFR 257.2-1(h) [A+3]; 17 CFR 257.2-1(i) [A+3]
DEBT INFORMATION	A+6	17 CFR 257.2-1(h) [A+3]; 17 CFR 257.2-5(a) [A+6] 26 CFR 301.6501(a)-1 [3] 26 CFR 3031.6501(f)-1 [6]
LETTERS OF CREDIT	A+6	17 CFR 257.2-1(h) [A+3]; 17 CFR 257.2-5(a) [A+6] 26 CFR 301.6501(a)-1 [3] 26 CFR 3031.6501(f)-1 [6]
LOANS / NOTES	A+6	17 CFR 257.2-1(h) [A+3]; 17 CFR 257.2-5(a) [A+6] 26 CFR 301.6501(a)-1 [3] 26 CFR 3031.6501(f)-1 [6]
INSURANCE		
FIDELITY BONDS	A+3	17 CFR 257.2-13(c) [A]
INSURANCE BONDS	A+6	17 CFR 257.2-10 [A+6]
INSURANCE CERTIFICATES	A+6	17 CFR 257.2-10 [A+6]
INSURANCE CLAIMS	A+6	17 CFR 257.2-10 [A+6]
INSURANCE POLICIES	A+6	17 CFR 257.2-10 [A+6]
PAYROLL		
PAYROLL ACCOUNTING	T+6	17 CFR 257.2-16 [6]; 26 CFR 31.6001-1 [CFY+4]; 29 CFR 1627.3 [3] Rev. Proc. 90-9 [4, electronic filing]

FINANCE/PAYROLL.CONTINUED	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
PAYROLL DEDUCTIONS	T+6	26 CFR 301.6501(a)-1 [3] 26 CFR 301.6501(f)-1 [3]
PAYROLL RECORDS—EMPLOYEE	T+6	5 CFR 1320.6 [3]; 17 CFR 257.2-16(b) [6] 26 CFR 31.6051-1(f)(3); 29 CFR 516.2 29 CFR 516.3; 29 CFR 516.5; 29 CFR 516.6 29 CFR 516.11; 29 CFR 516.29 29 CFR 521.8; 29 CFR 524.10 29 CFR 1620.32; 29 CFR 1620.33
PAYROLL REGISTERS	T+6	26 CFR 301.6501(a)-1 [3]
PAYROLL TAXES	T+6	17 CFR 257.2-16 [6]; 26 CFR 31.6001-1 [CFY+4]; 29 CFR 1627.3 [3] Rev. Proc. 90-9 [4, electronic filing]
TIME SHEETS	4	17 CFR 257.2-16(c) [at option] 26 CFR 301.6501(a)-1 [3]; 29 CFR 516.6 [2]
PURCHASING		
BIDS—ACCEPTED	A+6	26 CFR 301.6501(a)-1 [3] 48 CFR 4.703 [A+3]; 48 CFR 52.212-5 [A+3]
BIDS—REJECTED	3	No applicable Federal regulations
PACKING SLIPS / RECEIVING DOCUMENTS	5	15 CFR 762.6 [5]; 19 CFR 10.308 [5]
PURCHASE ORDERS	T+6	26 CFR 301.6501(a)-1
REQUESTS FOR PROPOSALS / QUOTATIONS	3	No applicable Federal regulations
VENDORS—BROCHURES / CATALOGS	A	No applicable Federal regulations
TAXES		
EXCISE TAXES—FEDERAL	T+6	17 CFR 257.2-12(a)(3) [T] 26 CFR 1.6001-1; 26 CFR 48.4041-7 26 CFR 48.4041-21 T; 26 CFR 48.4093-2 26 CFR 48.6416(b)(2)-4; 26 CFR 51.4995-2 26 CFR 51.4997-1
FRANCHISE TAXES—STATE	T+6	17 CFR 257.2-12(a)(3) [T]
INCOME TAXES—STATE	T+6	Supporting detail only 17 CFR 257.2-12(a)(3) [T] Limitations on Assessments for State Income Tax Records are based on years after filing



FINANCE/TAXES CONTINUED	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
INCOME TAXES—FEDERAL	T+6	Supporting detail only. Federal Income Tax Returns are PERM 17 CFR 257.2-12(a)(3) [T] 26 CFR 1.414(l)-1 [5]; 26 CFR 1.6001-1 [CFY+4] 26 CFR 1.6045-4 [4]; 26 CFR 31.6001-1 [CFY+4] 26 CFR 35a.9999-5 [4]; 26 CFR 301.6501(c)-1 [3]
INCOME TAX RETURNS—FEDERAL	PERM	For OFFICIAL FILES only. Information copies are 3 years 17 CFR 257.2-12(a)(1) [T+6] 26 CFR 1.6001-1; 26 CFR 31.6001 26 CFR 301.6058-1(c)(4) 26 CFR 301.6501(c)-1 [3]
INCOME TAX RETURNS—STATE	PERM	For OFFICIAL FILES only. Information copies are 3 years 17 CFR 257.2-12(a)(3) [T] Limitation on Assessments for State Income Tax Records are based on years after filing
IRS FORMS 1099	T+6	17 CFR 257.2-16 [6]; 26 CFR 31.6001-1 [CFY+4] 29 CFR 1627.3 [3] Rev. Proc. 90-9 [4, electronic filing]
IRS FORMS W-2	T+6	17 CFR 257.2-16 [6]; 26 CFR 31.6001-1 [CFY+4] 29 CFR 1627.3 [3] Rev. Proc. 90-9 [4, electronic filing]
IRS FORMS W-4	T+6	26 CFR 31.6001-4; 26 CFR 31.6001-5 26 CFR 301.6501 (a)-1, (f)-1 29 CFR 516.2, 516.3, 516.5, 516.6 29 CFR 516.11-516.29
PRODUCTION TAXES—STATE	T+6	17 CFR 257.2-12(a)(3) [T]
PROPERTY TAXES—PERSONAL	T+6	17 CFR 257.2-12(a)(3) [T]
PROPERTY TAXES—REAL ESTATE	T+6	17 CFR 257.2-12(a)(3) [T]; 26 CFR 1.6045-4 [4]
SALES TAXES—STATE	T+6	17 CFR 257.2-12(a)(3) [T]
SEVERANCE TAXES	T+6	17 CFR 257.2-12(a)(3) [T]
USE TAXES—STATE	T+6	No applicable Federal regulations



HUMAN RESOURCES	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
BENEFITS		
BENEFITS—EMPLOYEE	A+6	17 CFR 257.2-17(c) [A+6] 29 USC 1113
PENSION / RETIREMENT PLANS	A+6	5 CFR 1320.6 [3]; 17 CFR 257.2-17(c) [A+6] 29 CFR 1627.3 [3]; 29 USC 1113 [A+6]
UNEMPLOYMENT INSURANCE	A+6	17 CFR 257.2-10 [A+6]; 17 CFR 257.2-11 [A+6] 26 CFR 1.72-15(i) (4) 26 CFR 301.6501(a) [3]
EMPLOYMENT		
AFFIRMATIVE ACTION PROGRAMS / PLAN	A+3	5 CFR 1320.6, 29 CFR 1602.13, 29 CFR 1602.14, 41 CFR 60-1.7, 41 CFR 60-3.4, 41 CFR 60-3.5, 41 CFR 60-3.15, 41 CFR 60-4.3 Provided there is no pending litigation, if so A+10
APPLICATIONS	2	Not hired only. Hired filed in individual Employee Personnel Files. 29 CFR 1627.3 [1]
ARBITRATIONS	A+6	5 CFR 1320.6; 29 CFR 405.9 [5] 29 CFR 406.8 [5]; 29 CFR 516.5 [3] 29 CFR 1602.14; 29 CFR 1602.20 29 CFR 1602.21; 29 CFR 1602.22 29 CFR 1602.28; 29 USC 436 [5]
COMPENSATION / SALARY ADMINISTRATION	T+6	26 CFR 31.6001-4; 26 CFR 31.6001-5 29 CFR 516.2, 516.3, 516.5, 516.6 29 CFR 516.11-516.29
COMPLAINTS—EEOC	A+6	5 CFR 1320.6; 29 CFR 516.6; 29 CFR 1602.13 29 CFR 1602.14; 29 CFR 1627.3 41 CFR 60-1.7; 41 CFR 60-3.4; 41 CFR 60-3.5 41 CFR 60-3.15, 41 CFR 60-4.3 Note: Active=final disposition of charge or action
EQUAL EMPLOYMENT OPPORTUNITY EEO-1	3	5 CFR 1320.6; 29 CFR 1602.7 29 CFR 1602.14 [1]; 29 CFR 1607.4 29 CFR 1607.15; 29 CFR 1620.32 [2] 29 CFR 1627.3 [1]; 41 CFR 60-1.7 41 CFR 60-2; 41 CFR 60-3.4 41 CFR 60-3.15; 41 CFR 60-4.3 Executive Order 11246



HUMAN RESOURCES/EMPLOYMENT CONTINUED	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
GRIEVANCES—EMPLOYEE / LABOR UNIONS	A+6	5 CFR 1320.6 29 CFR 405.9 [5]; 29 CFR 516.5 [3] 29 CFR 1602.14; 29 CFR 516.2 29 CFR 1602.20; 29 CFR 1602.21 29 CFR 1602.22; 29 CFR 1602.28
IMMIGRATION FORM I-9	A+3	8 CFR 274A.2 [A+1, 3]; 20 CFR 655.760 [A+1] 29 CFR 507.760 [A+1]
JOB / POSITION DESCRIPTIONS	A+6	29 CFR 1606.7; 29 CFR 1607.15 29 CFR 1627.3 [3]
LABOR RELATIONS	A+6	5 CFR 1320.6; 29 CFR 405.9 [5] 29 CFR 406.8 [5]; 29 CFR 516.5 [3] 29 CFR 1602.14; 29 CFR 1602.20 29 CFR 1602.21; 29 CFR 1602.22 29 CFR 1602.28; 29 USC 436 [5]
NEGOTIATIONS—LABOR UNIONS	A+6	5 CFR 1320.6; 29 CFR 405.9 [5] 29 CFR 406.8 [5]; 29 CFR 516.5 [3] 29 CFR 1602.14; 29 CFR 1602.20 29 CFR 1602.21; 29 CFR 1602.22 29 CFR 1602.28; 29 USC 436 [5]
ORGANIZATIONS CHARTS	A	17 CFR 257.2-4 (d) [A]
RECRUITING	A+2	29 CFR 1607.4; 29 CFR 1607.15; 29 CFR 1627.3
RESUMES	2	Not hired only. Hired filed in individual Employee Personnel Files. 29 CFR 1627.3 [1]
DISCIPLINE FILES—EMPLOYEE	A+6	29 CFR 516.2; 29 CFR 516.3 29 CFR 1602.14; 29 CFR 1910
EMPLOYEE PERSONNEL ACTIONS	A+6	29 CFR 516.5 [3]; 29 CFR 1602.14 [1] 29 CFR 1620.32 [2]; 29 CFR 1627.3 [1] 29 USC 1113 [A+6]
EMPLOYEE PERSONNEL FILES	A+6	8 CFR 274A.2 [A+1, 3 for I-9] 29 CFR 516.5 [3]; 29 CFR 1602.14 29 CFR 1910
PERFORMANCE REVIEWS / APPRAISALS	A+6	29 CFR 516.2; 29 CFR 516.3 29 CFR 1602.14; 29 CFR 1910
PERSONAL FINANCIAL INFO PRIVACY	6	15 USC Subchapter 1, Sec 6801-6809 [Gramm-Leach-Bliley Act]
PERSONAL HEALTH INFORMATION PRIVACY	6	Public Law 104-191 [Health Insurance Portability & Accountability Act of 1996, HIPAA] 45 CFR 164.105 [6]; 45 CFR 164.316 [6]



HUMAN RESOURCES	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
HEALTH & SAFETY		
ACCIDENT / INJURY REPORTS	CFY+6	17 CFR 257.2-3(b)(5) [6]; 29 CFR 1904.6 [A+5] 45 CFR 164.105 [6]; 45 CFR 164.316
DRUG / ALCOHOL TESTING—EMPLOYEE	5	14 CFR 121.455; 49 CFR 382.401 [1 for Negative Results, 5 for Positive Results] (Carriers)
EMPLOYEE MEDICAL FILES	INDF	29 CFR 1910.1020 [A+30 for hazardous exposure]
HAZARDOUS MATERIALS EXPOSURE	A+30	29 CFR 1910.1001 [A+30] 29 CFR 1910.1017 [A+20] 29 CFR 1910.1025 [A+20, 40 for Lead] 29 CFR 1910.1044 [A+20, 40 for specific Chemicals]
OSHA INSPECTIONS / VIOLATIONS	5	29 CFR 1904.2 [5]; 29 CFR 1904.4 [5] 29 CFR 1910.20 [30 for employee exposure and medical records, provided there is no pending litigation; if so A+10]
WORKERS COMPENSATION CLAIMS	A+10	20 CFR 725.531 [5]; 26 CFR 301.6501(a)-1 [3] 29 CFR 1904.4 States limit employer liability for claims and based on statutes of limitation on personal injury
TRAINING		
CONFERENCES / SEMINARS	INDF	Retain for reference value only
TRAINING AND DEVELOPMENT PROGRAMS	A+6	5 CFR 410.302; 24 CFR 585.401 29 CFR 1602.14 [1]; 29 CFR 1627.3 [1] 29 CFR 1910.156 [A]; 29 CFR 1910.217 [A] 29 CFR 1910.1001 [A+1]
TRAINING CERTIFICATIONS	A+6	5 CFR 410.302; 24 CFR 585.401 29 CFR 1602.14 [1]; 29 CFR 1627.3 [1] 29 CFR 1910.156 [A]; 29 CFR 1910.217 [A] 29 CFR 1910.1001 [A+1]

LEGAL	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
BANKRUPTCIES	A+10	26 CFR 301.6532-2 [2]; 26 USC 2401 [2] 28 USC 6502 [10]
COPYRIGHTS	A+6	35 USC 286 [6]
DUE DILIGENCE	A+10	18 CFR 225.3-20 [A+10]; 18 CFR 356.3 [A] (petroleum)
FILINGS	10	17 CFR 257.2(3)(a)(3) [A+3 for contracts with affiliates] 17 CFR 257.2(3)(a)(4) [Indf for conduct, business affairs and mergers] 17 CFR 257.2(3)(b)(1) [10 for financial and operating reports]
LEGISLATION	A	No applicable Federal regulations
LICENSES	A+6	40 CFR 68.85 [A]; 40 CFR 122.21, .34, .41, .44 [3] 48 CFR 4.705 [4]
LITIGATION / CLAIMS	A+10	26 CFR 301.6532-2 [2]; 26 USC 2401 [2] 28 USC 6502 [10] Retain 10 years after settlement Some suggest PERMANENT for major litigation
LOBBYING	3	11 CFR 102.9 [3]; 11 CFR 104.14 [3]
PATENTS	A+6	35 USC 286 [6]
PERMITS	A+6	40 CFR 68.85 [A]; 40 CFR 122.21, .34, .41, .44 [3] 48 CFR 4.705 [4]
POLITICAL ACTION COMMITTEES (PAC)	3	11 CFR 102.9 [3]; 11 CFR 104.14 [3]
SEC 10-K REPORTS	A+10	17 CFR 257.2-3(a) [Life of the Corporation, A+3] 17 CFR 257.2-3(b) [A+3-10]
SEC 10-Q REPORTS	A+10	17 CFR 257.2-3(a) [Life of the Corporation, A+3] 17 CFR 257.2-3(b) [A+3-10]
TRADEMARK / SERVICE MARKS	A+6	35 USC 286 [6]
CONTRACTS		
AGREEMENTS / CONTRACTS—GENERAL	A+6	17 CFR 257.2-5(a) [A+6]; 40 CFR 262.20 [A+3] 48 CFR 4.703 [A+3 for Government Contracts]
DEEDS	A+8	17 CFR 257.2-1(j) [A+3]; 30 CFR 212.51 [6] 43 CFR 2162.4-1 [6]; 43 CFR 3162.7-1 [8]
EASEMENTS	A+8	17 CFR 257.2-1(j) [A+3]; 30 CFR 212.51 [6] 43 CFR 2162.4-1 [6]; 43 CFR 3162.7-1 [8]
EMPLOYEE AGREEMENTS	A+6	17 CFR 257.2-5(b) [A+6]; 29 CFR 516.5(b) [3]



LEGAL/CONTRACTS CONTINUED	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
FINANCING AGREEMENTS / CONTRACTS	A+6	17 CFR 257.2-1(h) [A+3]; 17 CFR 257.2-5(a) [A+6] 26 CFR 301.6501(a)-1 [3] 26 CFR 3031.6501(f)-1 [6]
GOVERNMENT CONTRACTS	A+6	26 CFR 1.6045-4 [4]; 48 CFR 4.703 [A+3] 48 CFR 4.705 [4]
LEASES	A+8	17 CFR 257.2-1(i) [A+3]; 30 CFR 206.253 [6] 30 CFR 212.51 [6]; 43 CFR 2162.4-1 [6] 43 CFR 3162.7-1 [8]; 43 CFR 3482.3 [until superseded]
REAL PROPERTY AGREEMENTS	A+15	17 CFR 257.2-5(a) [A+6]; 40 CFR 262.20 [A+3] 48 CFR 4.703 [A+3 for Government Contracts] States based on limitations of actions and range from 2 to 20 years
RIGHTS OF WAY	A+8	17 CFR 257.2-1(j) [A+3]; 30 CFR 212.51 [6] 43 CFR 2162.4-1 [6]; 43 CFR 3162.7-1 [8]
SALES CONTRACTS	A+6	17 CFR 257.2-5(a) [A+6]; 40 CFR 262.20 [A+3] 48 CFR 4.703 [A+3 for Government Contracts]



MANUFACTURING	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
DESIGN & ENGINEERING		
ENGINEERING DRAWINGS	A+10	17 CFR 257.2-18(h) [A+10]
PRODUCT DESIGN SPECIFICATIONS	A+10	No applicable Federal regulations States base on contracts, consumer protection and limitation of actions
OPERATIONS		
ENVIRONMENTAL TESTING / MONITORING	5	40 CFR 63.10 [5]; 40 CFR 72.9 40 CFR 122 [3]; 40 CFR 61.13, .14 [2] 40 CFR 63.642 [5]; 40 CFR 63.654 [5]
EQUIPMENT FILES	A+3	17 CFR 257.2-18(d) [A+3]
MAINTENANCE WORK ORDERS	A+6	17 CFR 257.2-23 [A+6]
MATERIAL SAFETY DATA SHEETS (MSDS)	A+30	29 CFR 1910.20 [30]
PRODUCT INSPECTION / TESTING	A+10	No applicable Federal regulations States base on contracts, consumer protection and limitation of actions
PRODUCTION COSTS	3	No applicable Federal regulations
PRODUCTION REPORTS	3	No applicable Federal regulations
QUALITY CONTROL REPORTS	A+10	No applicable Federal regulations States base on contracts, consumer protection and limitation of actions
SHIPPING & TRANSPORTATION		
BILLS OF LADING / MANIFESTS	5	15 CFR 762.6 [5]; 19 CFR 10.308 [5]
FREIGHT BILLS	5	15 CFR 762.6 [5]; 19 CFR 10.308 [5]
HAZARDOUS SUBSTANCES MANIFESTS	INDF	40 CFR 262.20
NON-HAZARDOUS WASTES MANIFESTS	5	15 CFR 762.6 [5]; 19 CFR 10.308 [5]

MARKETING & SALES	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
ADVERTISING	5	17 CFR 257.2-27(a)
CREDIT REPORTS—CUSTOMERS	A+3	No applicable Federal regulations
CUSTOMER COMPLAINTS	A+6	No applicable Federal regulations States base on contracts, consumer protection and limitation of actions
CUSTOMER FILES	A+6	No applicable Federal regulations States base on contracts, consumer protection and limitation of actions
CUSTOMERS--PROSPECTIVE	INDF	No applicable Federal regulations
FOREIGN TRADE DOCUMENTATION	5	15 CFR 762.6 [5]; 19 CFR 10.308 [5] 19 CFR 181.22 [5, NAFTA]
INVENTORY REPORTS	5	19 CFR 163.4 [5]
PRODUCT INFORMATION / BROCHURES	INDF	No applicable Federal regulations
PRODUCT PRICING	A+6	No applicable Federal regulations States base on contracts, consumer protection and limitation of actions
SALES MANAGEMENT REPORTS	INDF	No applicable Federal regulations
SALES REPORT	6	26 CFR 301.6501(a)-1 [3] 26 CFR 301.6501(f)-1 [6]

PUBLIC RELATIONS	Retention Period (yrs)	Legal Citations to the Code of Federal Regulation and/or U.S.Code
CHARITY / PHILANTHROPY	T+6	26 CFR 1.170A-9; 26 CFR 1.170A-13
NEWS CLIPPINGS / ARTICLES	3	No applicable Federal regulations
NEWS RELEASES	5	No applicable Federal regulations
NEWSLETTERS / HOUSE PUBLICATIONS	INDF	No applicable Federal regulations Suggest PERMANENT retention of one complete MASTER set for historical value
PRESENTATIONS	3	No applicable Federal regulations
PUBLICITY	3	No applicable Federal regulations
SPEECHES	3	No applicable Federal regulations

KEY

A = Active Life Record

CFR = Code of Federal Regulations

CFY = Current Fiscal Year

INDF = Indefinite Retention

PERM = Permanent

T = Tax Filing or Audit Release

USC = United States Code

[] = Specified Retention Period in Years

The preceding retention periods are not offered as final authority, but as guideposts against which to check your company needs. This retention schedule pertains to Federal requirements. Statutes of limitations for your State, as well as regulations of government agencies pertaining to your business must be considered. Because state retention statutes vary widely on tax, unemployment, and worker's compensation records, check with your regional tax authorities for details. A final precautionary step is to have your CPA or attorney keep records longer than legally required, for historical reference purposes.