



FINANCIAL RECORDS STORAGE GUIDELINES

Record Type	Keep For
Income tax reports, protests, court briefs, appeal	Indefinitely
Annual financial statements	Indefinitely
Monthly financial statements	3 years
Books of account, such as the general ledger	Indefinitely
Subledgers	3 years
Canceled, payroll and dividend checks	6 years
Income tax payment checks	Indefinitely
Bank reconciliations, voided checks, check stubs and register tapes	6 years
Sales records such as invoices, monthly statements, remittance advisories, shipping papers, bills of lading and customers' purchase orders	6 years
Purchase records, including purchase orders and payment vouchers	6 years
Travel and entertainment records, including account books, diaries, and expense statements and receipts	6 years
Documents substantiating fixed-asset additions, depreciation policies and salvage values assigned to assets	Indefinitely
Personnel and payroll records, such as payments and reports to taxing authorities, including federal income tax withholding, FICA contributions, unemployment taxes, and workers' compensation insurance	6 years
Corporate documents, including certificates of incorporation, corporate charter, constitution and bylaws, deeds and easements, stock, stock transfer records, minutes of board of director meetings, retirement and pension records, labor contracts and license, patent, trademark and registration applications.	Indefinitely

Contact C&B Accounting for any questions on your business taxes or financial records.
cfo@deborahschaub.com www.c&baccounting.com
 201-787-6542