

<u>Record Type</u>	<u>Suggested Storage Time</u>
<b>Medical Records</b>	Minimum 7 years from last DOS* - permanent
Xrays/Diagnostic Images	5 years from last DOS* - permanent
Medical Correspondence	Permanently
Pediatric Medical Records	10 years from last DOS or until patient is 25 years of age
<b>Business Records</b>	
Day Sheets, encounter forms and other original data entry forms	7 years
Appointment Schedules	7 years
Internal monthly management reports, summaries, interim financial reports	3 years
Accountants annual financial reports & underlying schedules, work papers	Permanently
Third party insurance claim, records and correspondence	7 years
Purchase invoices and paid bills	7 years
Business correspondence	
A. routine- low importance	1 year
B. general	3 years
Major legal and important matters	Permanently
Expired insurance policies (except malpractice)	3 years (Malpractice- Permanently)
Insurance records, current claims reports and related material	Permanently
Expense analyses and expense distribution schedules	7 years
General and private ledgers (end of year trial- balance)	Permanently
Inventory records	7 years
Journals	Permanently
Petty Cash Vouchers	3 years
Property appraisals	Permanently
<b>BANKING RECORDS</b>	
Duplicate Deposit Slips	1 year
Cancelled checks, bank statements	7 years
Cancelled checks for major purchases, real estate improvements, special projects	Permanently
<b>EMPLOYMENT RECORDS</b>	
Applications (except for employees hired)	1-2 years depending on company size

Personnel Records	5 years after termination
Payroll Records and summaries (including payroll tax forms)	4 years
Employee Time sheets or Time Clock records	4 years
Records used for pay decisions	5 years after termination
Benefit plans (summary plan descriptions, annual reports, plan amendments, report of plan term)	6 years
Benefit plans- participant for determination of benefits that are due or may become due	as long as relevant
OSHA- training records	at least 5 years
OSHA (records of job-related injuries and illnesses- including logs and summaries)	at least 5 years after end of year to which records relate
OSHA (records relating to medical exams with toxic substances and blood-borne pathogen expos	30 years after termination of employee
<b><u>TAX RECORDS</u></b>	
Tax returns and any documents relating to tax audits and adjustments	Permanently
Worksheets, lists, schedules, supporting tax return items, etc	7 years
Documents, receipts, worksheets pertaining to property no longer owned	7 years from date of disposition of property
Depreciation schedules	Permanently
<b><u>LEGAL DOCUMENTS</u></b>	
Deeds, mortgages and bills of sale for major purchases	Permanently
Partnership agreements, corporate/shareholder agreements	7 years from date of expiration
Corporate meeting minutes, bylaws	7 years from date cease being shareholder
Promissory notes receivable and other documents of debt owed to you	7 years from date of final payment
Original promissory notes which are paid off	Permanently
Payments schedules and records of debts you owe	3 years after date of full payment
Cancelled stock and bond certificates	7 years
Contracts and leases (expired)	7 years from expiration
Contracts and leases -active	Permanently
<b>REVISED 3/26/2010</b>	