RETENTION REQUIREMENTS FOR
BASIC TYPES OF RECORDS

- Most records considered temporary are to be kept for seven years. If you are uncertain how long your records should be kept, consult your auditor, accountant, legal advisor or contact the archives staff of the Department of History.

TYPE	RETENTION
Minutes	Permanent
Annual Reports	Permanent
Bylaws/Charters	Permanent
Incorporation Records	Permanent
Annual Audits	Permanent
Financial Records of Final Entry	Permanent
Subject Correspondence	Permanent
Manuals/Handbooks	Permanent
Newspapers/Newsletters	Permanent
Brochures/Promotional Materials	Permanent
Publications	Permanent
Photographs	Permanent
Property Records	20 Years After Sale
Wills, Bequests	Permanent
Legal Cases	Permanent

RECORDS OF DISSOLVED CONGREGATIONS	**PERMANENT**
Loan Agreements	Satisfaction + 20 Years
Contracts	Active + 3 Years
Personnel Records	Employment
FICA/W-2 Records	7 Years
Accounts Payable Invoices	3 Years
Accounts Payable	7 Years
Accounts Receivable Records	3 Years
Bank Deposit Slips	3 Years
Bank Statements	7 Years
Cancelled Checks	7 Years
Cash Receipt Records	3 Years
Data for Updating Mailing Lists	1 Year
Mailing Lists	Active
Expense Reports	7 Years
Periodic Financial Statements	2 Years
General/Routine Correspondence (Acknowledgments, Requests, Travel Arrangements, Etc.)	3 Years
Petty Cash Records	7 Years
Receipts of Purchases	7 Years
Travel Plans and Arrangements	1 Year
Resource Files	Active