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| **Description of Record** | **Retention Period** | **Commences As Of ...** |
| Accident reports | 6 years | Later of (a) final resolution of claims / investigations, if any, or (b) filing date of last tax return for years where company books were affected by accident. |
| Accounts payable ledgers and schedules | 6 years | Filing date of last tax return for current year. |
| Audit, review, or compilation reports of accountants | Permanently | N/A |
| Bank reconciliation worksheets | 1 year | End of year in which reconciliation performed. |
| Bills of lading | 10 years | After date goods received and sold. |
| Cash books, cash receipts | 6 years | End of year in which books closed. |
| Charts of accounts | Permanently | N/A |
| Checks, canceled | 10 years | End of year in which check clears; except that copies of checks for important payments should be retained permanently. |
| Claims register, or other record system that proves whether a claim was received or not. | 10 years | After last year covered by particular register or group of records. |
| Consent, received in writing from consumers to contact via phone, text message, etc. | Permanently | N/A |
| Construction contracts, blueprints, plans, occupancy permits, environmental remediation papers | Permanently | N/A |
| Credit applications and all related documents where no sale made. | 5 years (recommended)  25 months (mandatory) | After year in which credit application completed. |
| Credit applications and all related documents where sale is made. | 10 years (recommended)  7 years (mandatory) | See below under "customer files." |
| Credit card, merchant transaction records | 6 years (Check merchant agreement and issuer security rules for other requirements) | Date of transaction |
| Corporate, LLC, or partnership stock or ownership records: stock ledgers, transfer registers, stubs showing stock issues, records of options, etc. | Permanently | N/A |
| Correspondence, general | 4 years | After the later of the year in which correspondence was written, or in which any issues relating to the correspondence are resolved. |
| Credit memos | 6 years | After year issued. |
| Customer files, deal jackets, vehicle contracts and leases, service contracts, buyers guide (if applicable). | 10 years (recommended)    7 years (mandatory) | After year of maturity of customer's lease, contract, or extended warranty, whichever comes last. |
| Daily operating control | Permanently | N/A |
| Data breach notifications to consumers | Permanently | N/A |
| Deeds, mortgages, bills of sale | Permanently | N/A |
| Demo agreement and records | 6 years | After end of year in which vehicle disposed of |
| DMV, BAR, and other business licenses and related correspondence | Permanently | N/A |
| Duplicate deposit slips | 10 years | After end of year in which deposit reconciled. |
| Drug tests | 1,2,3 or 5 years (varies)12 | Varies |
| Emails (official)13 | Period of time for the type of document to which the email refers14 | N/A |
| Emails (unofficial) | 6 months | Deleted within 6 months of creation |
| Employee attendance records | 6 years | After the end of employment. |
| Employee health records | 30 years | After the end of employment.15 |
| Employee exposure records | 30 years | After the end of employment. |
| Employment applications, personnel files | 10 years | After end of year in which employment terminated, permanently if any dispute involved. |
| Environmental testing, compliance, or remediation paperwork | Permanently | N/A |
| Expense analysis, expense distribution schedules | 6 years | After year in which reports created. |
| Facilities tests and resulting documents for health, safety, disability, or other laws | Permanently | N/A |
| Flooring agreements | Permanently | N/A |
| Flooring statements | 6 years | After statement closing date |
| Financial contribution reports | 7 years | After contribution made |
| Financial statements | Permanently | N/A |
| Fixed asset contracts and equipment leases and correspondence | 6 years | After later of year in which contract (or warranty) expires or year final tax return filed taking depreciation or expense deduction. |
| Fixed asset records and depreciation schedules | Permanently | N/A |
| Form 8300 filings | Permanently | N/A |
| Franchise agreements, dealer agreements | Permanently | N/A |
| Garnishment records | 6 years | After year in which garnishment is completed. |
| General ledgers | Permanently | N/A |
| Government contracts | Permanently | N/A |
| Grey market imports, certificate of conformity-related documents | 8 years | After year in which sold. |
| Insurance policies, general liability, garage keepers, E&O, D&O, and correspondence | Permanently | N/A |
| Insurance policies, single vehicle | 6 years | After disposal of vehicle. |
| Insurance records (for employees) | Permanently | N/A |
| Internal audit reports | 6 years | After completion of internal audit (copies should be included in accountant's audit, review, or compilation report file). |
| Inventory records | 6 years | After end of year in which inventory completed. |
| Invoices, from vendors other than for vehicles | 10 years | After end of year in which paid or resolved. |
| Invoices, for vehicles | 6 years | N/A |
| Journals, original | Permanently | N/A |
| Leave Records for Family and Medical Leave Act16 | Later of 3 years from the event or 4 years from termination | Varies |
| Lawsuit files | Permanently | N/A |
| Minute books | Permanently | N/A |
| Notes receivable schedules | 8 years | After year in which all notes on schedule are paid in full. |
| Odometer disclosures (including copy of odometer disclosures on title). | Permanently (recommended)    5 years (mandatory) | After disclosure given or received. |
| OSHA Postings | 5 years | After posting |
| Parts sales slips, parts invoices | 6 years | After year in which sold. |
| Payroll records, withholding tax records and worksheets | 10 years | After year in which prepared. |
| Petty cash vouchers | 3 years | After year in which prepared. |
| Press releases | 7 years | After released |
| Purchase orders | 10 years | After year in which issued; one copy is sufficient. |
| Receiving sheets | 4 years | After year in which items received. |
| Rental agreements | 7 years | After vehicle returned. |
| Repair order check sheets | 4 years | After year work completed. |
| Repair orders, office copy and hard copy | 4 years | After repairs completed. |
| Report of sales books (legacy) | 8 years | After year in which book closed. |
| Reports of occupational injuries and illnesses | 5 years | Following the end of the year to which they relate |
| Retirement and pension records | Permanently | N/A |
| Safety reports, Cal/OSHA and otherwise | 10 years | After date of incident or inspection. |
| Sales commission reports | 10 years (recommended)  7 years (mandatory) | N/A |
| Scrap and salvage, records of disposal, non-toxic | 4 years | After year in which disposed. |
| Service contracts, extended warranties | 10 years | See above under "customer files." |
| Tax elections (such as LIFO or S Corporation status) | Permanently | N/A |
| Tax returns | Permanently | N/A |
| Telemarketing compliance materials (internal do-not-call records, national do-not-call downloads, etc.) | 9 years | After year in which prepared or obtained. |
| Time books, cards, flagsheets. | 10 years | After year in which prepared. |
| Toxic materials, waste oil, record of proper disposal. | Permanently | N/A |
| Tradename, trademark, or patent registrations | Permanently | N/A |
| Training manuals | 4 years | After year in which manual completely discontinued or replaced (retain permanently if a copy is not available from other sources). |
| Trial balances and schedules | 6 years | After year in which final return filed for period covered by trial balance. |
| Towing records | 4 years (recommended)    3 years (required) | After date in which dealership took possession of the vehicle.17 |
| Union agreements | Permanently | N/A |
| Vehicle registration correspondence | 6 years | After current year |
| Vouchers for payments to vendors, employees (e.g., expense, T & E) | 6 years | After year in which final return filed taking such items as expenses. |
| Data collected when originating motor vehicle ignition keys | 2 years | After key is made. |
| Worker’s Compensation Claims | 10 years | After illness |