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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  |