

# Tax Consulting Services



**Audit Representation**

**Audit Services**

**Business Tax Credits**

**Business Valuations**

**Business Growth Financing**

**Computer Consulting**

**Delinquent Tax Representations**

**Employee Benefit Plans**

**Estate Planning**

**Family Business Planning**

**Income Tax Preparation**

**Management Accounting**

**Personal CFO Program**

**Payroll and Sales Tax Preparation**

**Small Business Computing**

**Year End Tax Planning**



**ELLIOTT, ROBINSON  
& COMPANY, LLP**

CERTIFIED PUBLIC ACCOUNTANTS

[www.ercpa.com](http://www.ercpa.com)

1736 E. Sunshine Suite 913

Springfield, MO 65804

417.885.0585

730 West Center Circle

Nixa, MO 65714

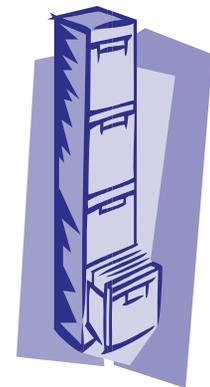
417.725.5955



**ELLIOTT, ROBINSON  
& COMPANY, LLP**

CERTIFIED PUBLIC ACCOUNTANTS

# Record- Retention Schedule



# Type of Record

## Retain Permanently

Accounts Payable Ledgers  
Accounts Receivable Ledgers  
Appropriations-Capital Accounts  
Audit Reports  
Blueprints, Product Records  
Canceled Checks for Taxes, Capital Purchases, Special Contracts  
Capital Stock & Bond Records  
Cash Books, Cash Registers  
Chart of Accounts  
Contracts & Leases in Force  
Copyrights, Patents, Trademark Registrations  
Corporation Charter, Minute Books & Bylaws  
Correspondence on Legal & Tax Matters  
Cost, Inventory, Production Summaries  
Deeds, Mortgages & Bills of Sale  
Depreciation Schedules  
Employee Record Cards  
Financial Statements  
General Ledgers & Journals  
Government Reports  
Inherited Property Valuations  
Insurance Records  
Notes Payable, Receivable Registers  
Property Records & Appraisals  
Tax Returns & Workpapers  
Voucher Register & Schedule  
Articles of Incorporation  
Plan & Trust Agreement



## Retain 7 years

Accident Reports & Claims  
Accounts Payable Ledgers & Schedules  
Accounts Receivable Ledgers & Schedules  
Bank Statements & Canceled Checks  
Contracts & Leases (Expired)  
Claims, Claims Correspondence  
Customer Orders  
Deposit Slips  
Diversion Notices  
Draft Registers  
Employee Benefit Plans  
Records  
Employee Earnings/  
Withholdings Ledger  
Expense Reports  
Inventory Records  
Invoices & Other Sales Records  
Low-Income Housing Records  
Monthly Trial Balances  
Notes Receivable Ledger & Schedules  
Option Records (Expired)  
Payroll Records & Summaries  
Plant Cost Ledgers  
Purchase Orders (Purchasing Dept. Copy)  
Receiving Slips  
Stock & Bond Certificates (Canceled)  
Shop, Work Orders-Capital Accounts  
Subsidiary Ledgers  
Termination of Employment Records  
Vendor's Debits, Credits, Invoices  
Amortization Records  
Employee Background Checks



## Retain 3 years

Bank Reconciliations  
Bills of Lading  
Duplicate Deposit Slips & Petty Cash Vouchers  
General Correspondence  
Employment Applications  
Expenses Analysis & Expense Distribution Schedules  
Expired Insurance Policies w/no Residual Values  
Internal Audit Reports  
Internal Memo & Reports  
Physical Inventory Tags  
Personnel Files on Terminated Employees  
Saving Bond Registration Records of Employees

## Retain 2 years

Demurrage Notices  
Departmental Reports  
Express Receipts  
Parcel Post Receipts  
Payroll Receipts  
Purchase Price Records & Quotations  
Sales & Shipping Orders  
Standards, Efficiency Records  
Stores Records  
Time Cards  
Trial Balances-Payable, Receivable, General Ledger



## Retain 1 year

Cash Reports  
Correspondence-Routine  
Department Forecasts  
Labor Tickets  
Packing Slips  
Production Orders & Reports  
Purchase Orders (Except Purchasing Dept. Copy)  
Receiving Sheets  
Requisitions  
Returned Goods Notices