



# AIA Fort Lauderdale

## AIA Fort Lauderdale Retention Policy

Accounts payable ledgers & schedules	7 yrs.	Internal audit reports	3 yrs.
Accounts receivable ledgers & schedules	7 yrs.	Invoices to customers	7 yrs.
Accident Reports & Claims (settled cases)	7 yrs.	Invoices from vendors	7 yrs.
Articles of Incorporation, amendments, bylaws	Permanently	IRS Determination Letters	Permanently
Attendance and Leave Records	3 yrs.	Journals	Permanently
Audit reports of accountants	Permanently	Minute books for directors and stockholders, including by-laws and charters	Permanently
Bank reconciliation	7 yrs.	Notes receivable ledgers and schedules	7 yrs.
Budget/Projections	7 yrs.	Payroll records and summaries, including payments to pensioners	7 yrs.
Capital stock and bond records; ledgers, transfer registers, stubs showing issues, record of interest coupons, options, etc	Permanently	Payroll Tax Returns	5 yrs.
Cash books	Permanently	Physical inventory tags	3 yrs.
Certificate of Incorporation and Corporate records to the state	Permanently	Primary Wage and Hour Records	3 yrs.
Charts of accounts	Permanently	Property appraisals by outside appraisers	Permanently
Check Register	7 yrs.	Property records-including costs, depreciation reserves, end-of-year trial balances, depreciation schedules, blueprints, and plans	Permanently
Checks (cancelled, but see exception below)	7 yrs.	Sales records	7 yrs.
Checks (cancelled for important payments, i.e.: taxes, purchases of property, special contracts, etc.)		Sales Tax Returns & Exemption Support	7 yrs.
checks should be filed with the papers pertaining to the underlying transaction	Permanently	Subsidiary ledgers	7 yrs.
Contracts and leases (expired)	7 yrs.	Supplemental Wage and Hour records	2 yrs.
Contracts and leases still in effect	Permanently	Tax returns and worksheets, revenue agent's reports, and other documents relating to determination of income tax liability	Permanently
Correspondence (general)	3 yrs.	Time books	7 yrs.
Correspondence (legal and important matters only)	Permanently	Trade mark registrations	Permanently
Deeds, mortgages, and bills of sale	Permanently	UC Claims	2 yrs.
Depreciation schedules	Permanently	Vouchers for payments to vendors, employees, etc. (includes allowances and reimbursement of employees, officers, etc. for travel and entertainment expenses)	7 yrs.
Deposit slips (duplicate)	3 yrs.	W-2 and 1099 forms	7 yrs.
Employee Benefit Plans, Manuals	Permanently		
Employee personnel records (after termination)	5 yrs or Perm		
Employment applications (hired)	7 yrs.		
Employment applications (not hired)	1 yr		
Employment files (after termination)	7 yrs.		
Family Medical Leave Act records	3 yrs.		
Financial statements	Permanently		
Forms 5500 & Related Plan Documents	Permanently		
General ledgers (and end-of-year trial balances)	Permanently		
I-9 Forms (after termination)	3 yrs.		
Insurance policies (expired)	3 yrs.		
Insurance records, current accident reports, claims, policies, etc	Permanently		

*AIA Fort Lauderdale is a united association of architects who lead the shaping of Florida's future.*