



## SUGGESTED MINIMUM MCDONALD'S RECORD RETENTION GUIDELINES

General Ledger	Years
general ledger - monthly	4
year to date general ledger (includes gl for year)	perm
sales journal entry printout	4
period to date journal entry report	4
journal entries & documentation	perm
transfer tickets	4
depreciation schedules-yearly	perm
trial balance	perm
chart of accounts	perm
bank reconciliations	3
bank statements	4
deposit slips	3
special deposit tickets & documentation	4
petty cash records	4
Accounts Payable	Years
ledgers/schedules	4
cancelled checks (regular items)	5
cancelled checks (important payments)	perm
vendor invoices	4
bank reconciliations	3
invoice entry journals/adjustments/voids	4
check registers	4
supplemental check registers by store	4
disbursement summary by month	4
fixed asset/equipment purchase invoices	4
unclaimed vendor checks	see below (A)
payment vouchers for reimbursement	4
expense reports	4
Insurance	Years
general liability policy-current	perm
worker's comp policy-current	perm
liability claim information-current	perm
worker's comp claim information-current	perm
records/current accident reports/claims/policies	perm
accident reports/claims (settled cases)	7
disability claims-after termination	7
expired policies	3
Accounts Receivable	Years
ledgers/schedules	4
invoices	4
written-off account	4

Payroll	Years
I-9s	see below (B)
W-4	7
certificates of residence	7
terminated employee personal files & pr records	7
quarterly payroll tax returns	7
year end payroll tax returns	7
payroll bank reconciliations	3
cancelled checks	7
W-2	7
timesheets/worksheet/labor schedules	7
crew & mgmt daily time record printouts	7
payroll journals & registers from payroll service	7
unclaimed payroll checks	see below (C)
personnel file-current employees	perm
employment applications-not hired	3
W-11	7
profit sharing agreement	perm
Legal/Contracts	Years
active contracts	perm
expired contracts	perm
bill of sales	perm
business permits	perm
purchase contracts	perm
Legal/Entity	Years
articles of incorporation	perm
by-laws	perm
capital stock records	perm
corporate minutes	perm
partnership agreement	perm
buy/sell agreements	perm
operating agreements	perm
Fixed Assets	Years
depreciation schedules-yearly	perm
asset disposal records	4
purchase invoices	4
Financial Statements	Years
monthly financial statements	4
balance sheet-yearly	perm
profit/loss statements-yearly	perm
Franchise Paperwork	Years
franchise agreement	perm
management agreement	perm

Sales	Years
sales journal	4
ISP cash sheet-daily	4
ISP cash sheet-by period (month)	4
ISP product mix-monthly	4
register cash ringout-daily	4
register product mix-daily	4
register cash ringout-monthly	4
register product mix-monthly	4
deposit tickets	3
special deposit tickets	4
weekly comparative sales reports	4
monthly comparative sales reports	4
charge slips	4
Inventory	Years
inventory detail reports-fiscal year end	4
inventory detail reports-monthly	1
vendor master price list	4
Correspondence	Years
general	3
legal & important correspondence	perm
Tax Records	Years
sales tax returns	5
property tax returns	5
tax returns & workpapers	perm
cancelled checks/receipts of tax payments	perm
Real Estate & Fixed Assets	Years
deeds/mortgages/bills of sale/abstracts	perm
other real estate records/plans/blueprints	perm
titles	perm

(A) Unclaimed Vendor Checks - varies by state-contact us for additional information on unclaimed property

(B) I-9's-3 years after date of hire or 1 year after date of termination, whichever is later

(C) Unclaimed Payroll Checks-varies by state-contact us for additional information on unclaimed property

Keep records for at least this number of years from the due date (including extensions) of the tax return for that year. In the case of tax fraud the statute of limitations never runs out. Records should be retained permanently.

Please remember that there are civil & criminal penalties for not protecting "personal data". All records should be destroyed in a manner that is secure & prevents the possibility of identity theft.

This is intended to be a guideline and is not a legal document. Your state laws may differ and should be verified before destroying any records.