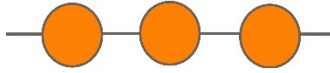


Ethos CPA

Corporate Record Retention Schedule



(source: Internal Revenue Service)

Accident Reports/Claims	7 years	Minute Books	Permanently
A/P Schedules & Ledgers	7 years	Notes Receivable Ledgers	7 years
A/R Schedules & Ledgers	7 years	Option Records	7 years
Audit Reports	Permanently	Patents & Related Papers	Permanently
Bank Reconciliations	2 years	Payroll Records & Summaries	7 years
Bank Statements	3 years	Personnel Files	
Capital Stock & Bond Records		Current Employees	Permanently
Ledgers		Terminated Employees	7 years
Transfer Registers		Petty Cash Vouchers	3 years
Stub Issues		Physical Inventory Tags	3 years
Record of Interest Coupons	Permanently	Plant Cost Ledgers	7 years
Cash Books	Permanently	Property Appraisals	Permanently
Checks (cancelled)	Permanently	Purchase Orders	7 years
Property Records		Receiving Sheets	1 year
(costs, depreciation reserves & schedules, Y/E trial balances, blueprints & plans)	Permanently	Retirement & Pension Records	Permanently
Contracts, Mortgages, Notes & Leases		Requisitions	1 year
Expired	7 years	Sales Commission Reports	3 years
Still In Effect	Permanently	Stockroom Withdrawal Forms	1 year
Deeds, Mortgages & Bills of Sale	Permanently	Sales Records	7 years
Depreciation Schedules	Permanently	Scrap & Salvage Records	7 years
Correspondence		Stock & Bond Certificates	7 years
General	2 years	Subsidiary Ledgers	7 years
Customer or Vendor	2 years	Internal Audit Reports	3 years
Duplicate Deposit Slips	2 years	Internal Reports (miscellaneous)	3 years
Employment Applications		Journals	Permanently
Current Employees	Permanently	Garnishments	7 years
Rejected Employees	1 year	Training Manuals	Permanently
Expense Analyses/Expense Distribution	7 years	Time Books/Cards	7 years
Financial Statements	Permanently	Trademark Documents	Permanently
Inventory Paperwork	Permanently	Withholding Tax Statements	7 years
Insurance Policies (expired)	3 years	Union Agreements	Permanently
Insurance Records		Voucher Register & Schedules	7 years
Current Accident Reports	Permanently	Vouchers of payments to	
Claims	Permanently	Vendors & Employees (including	
Policies	Permanently	allowances & reimbursement of	
Invoices		employees & officers)	7 years
To Customers	7 years		
From Vendors	7 years		
Legal Matters			
Tax Returns & Worksheets	Permanently		
Revenue Agent Reports	Permanently		
Income Tax Liability Documents	Permanently		

... These recommendations on Document Retention are strictly
general guidelines and should not be solely relied upon.