

1-20-10  
Approved

**RECORD RETENTION POLICY**

The School retains records as required by law and destroys them when appropriate. The destruction of records must be approved by the Principal or his designee. The formal records retention policy of the organization is as follows:

**DOCUMENT RETENTION TABLE**

	A	B	C
1	<b>Type of Record</b>	<b>Specific Record</b>	<b>Retention Schedule</b>
2			
3	<b>Accounting Records</b>		
4		A/P Paid Invoices	7 years
5		A/R Invoices	7 years
6		Account Distribution Summaries (Treasurer's Report)	
7		(1) Weekly/Monthly	3 years
8		(2) Year End	7 years
9		Accounts Payable	7 years
10		Accounts Receivable	7 years
11		Annual Audit Records	5 years
12		Annual Financial Statements	5 years
13		Annual Plans & Budgets	Permanent
14		Annual Budget Related Records	7 years
15		Audit Reports	Permanent
16		Audit Workpapers	Current plus 3 prior audit cycles
17		Balance Sheet	7 years
18		Bank Reconciliations	7 years
19		Bank Statements	7 years
20		Business Expense Records	7 years
21		Cancelled Checks	7 years
22		Cash Receipts	7 years
23		Check Registers	7 years
24		Client Invoices	7 years
25		Credit Card Receipts	7 years
26		Credit Card Records (Documents showing customer credit card number)	7 years
27		Daily Cash Records	3 years
28		Data for Acquired/Divested	7 years
29		Data for Nonacquired/Nondivested	7 years
30		Deposit Slips	7 years
31		Depreciation Schedules	Life of equipment plus 3 years
32		Duplicate Deposit Slips	As long as has administrative value
33		Employee Expense Reports	7 years

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
34		Expense Records	7 years
35		Financial Statements	
36		(1) <i>Periodic</i>	Until final completion of audit
37		(2) <i>Certified by Auditor</i>	Permanent
38		General Ledger	Permanent
39		Internal Audit Reports	3 years
40		Inventory Records	
41		Master Property - Equipment Inventories	Permanent
42		Master Property - Fixed Asset Inventories	Permanent
43		Furniture Inventory	Permanent
44		Software Inventory	4 years after software removed from service or is reassigned
45		Investment Records	6 years after cancellation
46		IRS Correspondence	7 years
47		Journal Entries	Permanent
48		Loan Documents	6 years after final payment on loan
49		Monthly Financial Statements	Until final completion of audit
50		Purchase Orders	7 years
51		Purchasing Files	6 years
52		Sales Records	7 years
53		Special Reports	Depends upon the nature and subject matter of the report
54		Stop Payment Orders	7 years
55		Supply Requisitions	2 years
56		Surplus Property Logs	Until suspended or obsolete
57		Surplus Property Sale Files	3 years
58		Utility and Paid Service Receipts	7 years
59		Vendor Invoices	Until superseded or obsolete
60		Voucher Files	7 years

**DOCUMENT RETENTION TABLE**

	A	B	C
1	<b>Type of Record</b>	<b>Specific Record</b>	<b>Retention Schedule</b>
61	<b>Administrative Records</b>		
62		Bonds, Performance and Security includes bonds required of employees or contractors	6 years after expiration. If bonds are part of a contract, retain as prescribed by the retention period for contracts
63		Contract files, including advertisements, instructions to bidders, specification, bids and proposals, bid summary and tabulation sheets, signed original contracts, instructions to bidders, leases or agreements, certified payrolls and other supporting work papers	
64		<i>(1a) Bids, proposals, price quotations and qualified contractor memoranda, if successful</i>	6 years after termination of general written contracts. Retain 12 years after termination of construction contracts
65		<i>(1b) Bids, proposals, price quotations and qualified contractor memoranda, if unsuccessful</i>	3 years after job completion
66		<i>(2) Contracts and agreements-general written contracts</i>	6 years after termination
67		<i>(3) Contracts and agreements - construction contracts</i>	12 years after termination
68		<i>(4) Equipment Leases</i>	6 years after termination
69		<i>(5) Maintenance Agreements</i>	6 years after termination
70		General Contracts	6 years after termination
71		Leases	6 years after termination
72		Disaster Plans for Municipal Facilities	Until superseded or obsolete
73		Grant Administration Records including fiscal and program records	Comply w/retention requirements promulgated by the appropriate administering/funding/ licensing agency
74		Hazardous Substance Survey Forms (HSSF)	30 years

**DOCUMENT RETENTION TABLE**

	A	B	C
1	<b>Type of Record</b>	<b>Specific Record</b>	<b>Retention Schedule</b>
75		Hazardous Substance Survey Forms (HSSF) - if used as health and exposure record for employee in specific incident	30 years after termination of employee
76		Material of Historical Value (including pictures, publications)	As long as of value for those items not subject to retention schedules below
77		Historic Preservation Documents (Submitted to PA Historical and Museum Commission)	
78		<i>(1) Environmental Review Papers</i>	8 years
79		<i>(2) Historical &amp; Architectural Info Inventory/Survey Data</i>	Permanent
80		<i>(3) National Register of Historic Places Documentations</i>	Permanent
81		Mailing Lists	5 yrs. after superseded or obsolete
82		Master Property - Equipment Inventories	Permanent
83		Master Property - Fixed Asset Inventories	Permanent
84		Material Safety Data Sheets	30 years
85		Material Safety Data Sheets - if used as health and exposure record for employee involved in specific incident	30 years after termination of employee
86		Meeting Minutes	Permanent for non-governmental entities.
87		Permits and Licenses	3 years after expiration of license or denial of application
88		Policy & Procedures Manuals (original)	Current version with revision history and prior version.
89		Policy & Procedures Manuals (copies)	Retain as long as of administrative value.
90		Policy Statements	Retain as long as of administrative value, if not subject to other retention schedule.
91		Press Releases	Retain as long as of administrative value

**DOCUMENT RETENTION TABLE**

	A	B	C
1	<b>Type of Record</b>	<b>Specific Record</b>	<b>Retention Schedule</b>
92		Sales and Use Tax Exemption Certificates	3 years from the end of the year to which the last sale or lease takes place
93		Survey Records includes employee and opinion surveys and summaries	Retain for as long as of administrative value
94		Treasurers' Bond Certifications (submitted to PennDOT)	7 years

**DOCUMENT RETENTION TABLE**

	A	B	C
1	<b>Type of Record</b>	<b>Specific Record</b>	<b>Retention Schedule</b>
95	<b>Consultant Administrative Files</b>		
96		Consultants' Reports	
97		Hiring Paperwork including resumes	6 years after expiration of consulting agreement
98		Consultant Agreements	6 years after expiration of consulting agreement
99		Agreement Modifications	6 years after expiration of consulting agreement
100		Statement of Affiliations & Other Correspondence	6 years after expiration of consulting agreement

**DOCUMENT RETENTION TABLE**

	A	B	C
1	<b>Type of Record</b>	<b>Specific Record</b>	<b>Retention Schedule</b>
101	<b>Correspondence &amp; Internal Memoranda</b>		
102		Non-routine Matters & Significant, Lasting Consequences (not pertaining to documents with prescribed retention period)	Follow the retention schedule for documents to which the correspondence pertains.
103		Routine Matters & No Significant, Lasting Consequences (not pertaining to documents with prescribed retention period). Routine correspondence and program files, housekeeping records	Retain for as long as of administrative value
104		Pertaining to Documents with Prescribed Retention Period	Follow the retention schedule for documents to which they pertain.



**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
105	<b>Grant Records</b>		
106		Records of Contribution	7 years
107		Organization's or other documents evidencing terms of gifts	7 years after completion of grant period
108		All Evidence of Returned Grant Funds	7 years after completion of grant period
109		All Pertinent Formal Correspondence including opinion letters of counsel	7 years after completion of grant period
110		All Requested IRS/Grantee Correspondence including determination letters & "no change" in exempt status letters	7 years after completion of grant period
111		Documentation relating to grantee evidence of invoices & matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant period
112		Final Grantee Reports, Both Financial & Narrative	7 years after completion of grant period
113		Grant Agreement & Subsequent Modifications	7 years after completion of grant period
114		Grantee Work Product Produced with Grant Funds	7 years after completion of grant period
115		Original Grant Proposal	7 years after completion of grant period
116		Pre-Grant Inquiry Forms & Other Documentation for Expenditure Responsibility Grants	7 years after completion of grant period
117		Report Assessment Forms	7 years after completion of grant period
118		Sponsorship Agreements	7 years after completion of grant period

## DOCUMENT RETENTION TABLE

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
119	Information Technology Records		
120		Computer Inventory Records documenting assignment of specific computer to an individual and inventories of licensed software	4 years after computer removed from service or is reassigned
121		Computer Systems Documentation (hardware and software manuals and program coding)	1 year after migration of all records with ongoing value to new system
122		Equipment and Network Usage Documentation (policies and procedures for use of agency equipment and software)	1 year after updated or superseded
123		Equipment Records including purchase orders, warranties, service contracts, service histories and correspondence	Life of equipment
124		Computer Usage Files and Reports (electronic files or automated logs created to monitor computer system usage)	1 year
125		Network and PC Password and Security Identifications documenting issuance or selection of network password and administration of security of agency's network	1 year
126		System Architecture Documents and Wiring Schemas documenting location of wiring and design of overall agency network	Life of network
127		Operating System and Hardware Conversion Plans relating to replacement of equipment or computer operating systems	1 year after successful conversion

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
128		Disaster Preparedness and Recovery Plans related to protection and reestablishment of computer services and equipment in case of disaster	Retain until superseded or revised
129		System Backup Files (records needed to restore system in case of disaster)	Retain until superseded
130		Security Records used to control or monitor security of computer system	1 year
131		Input Documents designed solely for input into system when original records are retained by originating office	Retain as long as of administrative value
132		User Requests for IT Services used to document requests for technical assistance and responses to these requests	Retain as long as of administrative value
133		Network Implementation Project Files used to plan and implement a network	Retain until superseded
134		Electronic Mail	Follow the retention schedule for correspondence of the same type.
135		Internet Cookies	As long as of administrative value.
136		PDF Documents	Follow the retention schedule for documents of the same type.
137		Text/formatted Files	Follow the retention schedule for documents of the same type.
138		Software Inventory	4 years after software removed from service or is reassigned

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
139	<b>Insurance Records</b>		
140		Annual Loss Summaries	7 years
141		Audits & Adjustments	7 years
142		Certificates Issued to Organization	6 years after expiration if claims have been settled
143		Claims for Loss/Damage, Accident Reports, Appraisals	6 years after final settlement
144		Group Insurance Plans (active employees)	6 years after plan termination
145		Group Insurance Plans (retirees)	6 years after last eligible participant ceases participation in the plan
146		Inspections	3 years
147		Journal Entry Support Data	7 years
148		Loss Runs	7 years
149		Policies (including expired)	6 years after expiration if claims have been settled
150		Property Insurance Policies	6 years after expiration if claims have been settled
151		Releases & Settlements	6 years
152		Business Insurance Policies	6 years after expiration if claims have been settled
153		Liability Insurance Policies	6 years after expiration if claims have been settled
154		Insurance Brokers	6 years after contract with broker is terminated
155		Workers' Compensation Policies	Permanent

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
156	Legal Records		
157		Incorporation & Reorganization Records (Articles of Incorporation, Bylaws, etc.)	Permanent
158		Bylaws, Regulations and Rules of order	Retain until revoked
159		Copyright Registration	Permanent
160		Court Documents & Records	Retain closed cases as long as of administrative value. If precedential, retain permanently
161		Court Orders	Permanent
162		Deposition Transcripts	Retain closed cases as long as of administrative value. If precedential, retain permanently
163		Discovery Materials	Retain closed cases as long as of administrative value. If precedential, retain permanently
164		Licenses & Permits	Permanent
165		Legal Memoranda & Opinions (including all subject matter files)	Retain closed cases as long as of administrative value. If precedential, retain permanently
166		Litigation Claims	Retain closed cases as long as of administrative value. If precedential, retain permanently
167		Litigation	
168		(1) <i>Litigation - Case Files</i> (2) <i>Litigation Case Files - Opinions</i>	Retain closed cases as long as of administrative value. If precedential, retain permanently
169			Permanent
170		Patents	Permanent
171		Personal Injury Records	Retain closed cases as long as of administrative value. If precedential, retain permanently
172		Requests for Departure from Records Retention Plan	Permanent
173		Trademark Registration	Permanent

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
174	<b>Library Records</b>		
175		Book and Materials Inventories listing library's holdings	Retain until superseded or obsolete
176		Book Purchase and Disposal Records listing items added to or deleted from library's holdings	2 years
177		Circulation Records	2 years - retain annual statistics permanently if not incorporated in annual report
178		Patron Registration Files	3 years after expiration of card for patrons with delinquencies, retain 3 years after settlement
179		Reports to State Library	Permanent
180		Rules and Regulations relating to use of the building and the collections	5 years after revoked or superseded

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
181	<b>Payroll Records</b>		
182		Cancelled Payroll Checks	7 years
183		Changes or Adjustments to Salary	4 years
184		Commissions, Bonuses, Incentives, Awards	7 years
185		Cost of Living Tables	7 years
186		Deductions Register	7 years
187		Earnings Records	7 years
188		Garnishments	7 years
189		Individual Employee's Earning Records	
190		<i>(1) Employees who separate with post-termination benefits</i>	5 years after all benefits have been paid if not part of personnel files
191		<i>(2) Employees who separate without post-termination benefits</i>	5 years after termination of employment
192		Labor Distribution Cost Records	As long as of administrative value
193		Payroll Deduction Authorizations	4 years after cancelled or superseded
194		Payroll Earnings and Deductions Registers	
195		<i>(1) Pay period reports</i>	4 years
196		<i>(2) Year to Date Annual Summary</i>	4 years
197		<i>(a) Posted to Individual's employee's earning record</i>	7 years
198		<i>(b) Otherwise</i>	50 years
199		Payroll Voucher (Check) Registers	7 years
200		Pension Files - Individual Employees	3 years after all benefits have been paid
201		Pension Plan Data Sheets (Submitted to PA Public Employee Retirement Commission)	10 years
202		Pension Plans - Annual Summary Records	Permanent
203		Pension Plans - Administration Records	6 years after termination of plan
204		Quarterly Returns of Federal Income Tax Withheld	4 years
205		Quarterly Statements of State and Local Taxes Withheld	4 years

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
206		Salary	
207		Social Security Reports	4 years
208		State Employment Forms	
209		State Unemployment Compensation Records	4 years
210		State Unemployment Tax Records	4 years
211		Time Cards or Forms, and Attendance Forms	3 years
212		Unclaimed Wage Records	Permanent
213		W-2 Forms - Wage and Tax Statements	4 years after due date of tax
214		W-4 Forms - Withholding Allowance Certificates	4 years after new certificate is filed or employment is terminated
215		Wage or Salary	7 years
216		Wage Rate Tables	4 years after they are superseded
217		1099 Forms - Employer's copy of U.S. Information Return for Calendar Years	4 years



**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
218	Personnel Records		
219		Accident Reports	4 years after claims have been settled
220		Administrative Organizational Charts	One permanent copy if not included with minutes; duplicate copies as long as of administrative value
221		Beneficiary Information	Until superseded
222		Civil Service Commission Records (other than those filed in Individual Personnel Folders)	Retain as long as of administrative value
223		Commercial Drivers License Records (CDL)	Comply with retention requirements promulgated by the appropriate licensing agency
224		Commissions, Bonuses, Incentives, Awards	7 years
225		Disciplinary Warnings, Demotions, Lay-Offs & Discharges	5 years following termination of employment
226		Education assistance	5 years following termination of employment
227		Affirmative Action Plans & EEO Reports; EEO-1/EEO-2 (Equal Employment Opportunity Records)	
228		<i>(1) Compliance Records and Related Records</i>	3 years
229		<i>(2) Official Discrimination Complaint Case Files</i>	4 years after resolution of case
230		Emergency Information Sheets	Retain most recent update for tenure of employee
231		Employee Directories	Retain as long as of administrative value
232		Employee Handbooks	Permanent
233		Employee Health Insurance Claim Forms	3 years after settlement of claim
234		Employee Medical, FMLA, Disability, and Workers' Compensation Files	Same length of time as Employee Personnel Records
235		<i>if employee has been exposed to toxic substances or harmful physical agents in the work place</i>	At least 30 years after termination of employment; Comply with appropriate OSHA issued US DOL

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
236		Employee Personnel Records including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training & qualification records	
237		<i>(1) Employees who separate with post-termination benefits</i>	
238		<i>(a) Summary Information</i>	Permanent
239		<i>(b) All other records</i>	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
240		<i>(2) Employees who separate without post-termination benefits</i>	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
241		Employee Resumes & Employment History	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
242		Employment & Termination Agreements	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
243		Employment Applications (persons hired)	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
244		Employment Applications (persons not hired)	2 years
245		Employment Contracts (individual)	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
246		Employment Interviews	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
247		Employment Records (correspondence with employment agencies & advertisements for job openings)	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
248		Evaluations	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
249		Forms I-9	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
250		Incentive Plans (after expiration)	7 years
251		Insurance Contracts & Plan Documents	6 years following termination of the plan or 6 years following
252		Job Announcements	2 years after position has been filled
253		Job Descriptions	Current years plus prior revision
254		Labor Negotiations Files	5 years after expiration of contract
255		Labor Union Contracts	20 years after expiration of contract
256		Pension Plans (after expiration)	6 years after last eligible participant ceases participation in the plan
257		Performance Reviews	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
258		Personnel Actions Records	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
259		Personnel Count Records	Retain as long as of administrative value.
260		Promotions & Raises	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
261		Promotions, Raises, Reclassifications & Job Descriptions	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
262		Reports, Memos, Notes on Key HR Issues	Retain as long as of administrative value or 6 years after settlement of claims
263		Retirement Plans (after expiration)	6 years after last eligible participant ceases participation in the plan

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
264		Sick Leave Benefits	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
265		Training & Professional Development Records	5 years after termination of employment. If applicable, comply with union rules relating to certain types of personnel records
266		Union Grievances	3 years after final resolution
267		Worker's Compensation Records consisting of employer's report of occupational injury or disease, hospital statements, doctor's reports, etc.	
268		<i>(1) Signing of Final Settlement Receipt</i>	4 years
269		<i>(2) Death of Recipient</i>	4 years
270		<i>(30 If Suspension Agreement has been filed</i>	10 years

**DOCUMENT RETENTION TABLE**

	A	B	C
1	<b>Type of Record</b>	<b>Specific Record</b>	<b>Retention Schedule</b>
271	<b>Program &amp; Service Records</b>		
272		Description of Programs & Services	7 years following termination of the program or service
273		Organization Convenings	Permanent
274		Research & Publications	Retain as long as of administrative value

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
275	<b>Real Estate Records</b>		
276		Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
277		Deeds to Municipal Property and Related Land Records	Permanent
278		Easements	Permanent
279		Original Purchase/Sale/Lease Agreements	Permanent
280		Mortgages, Notes and Leases	6 years following expiration of the document
281		Property Insurance Policies	6 years following expiration of the policy if all claims have been settled.
282		Leases	6 years following expiration of the lease.
283		Aerial Photographs taken for planning or study purposes	Retain until superseded or obsolete; then contact State Archives regarding historical value
284		Building and Housing Construction Records	
285		(1) Commercial buildings and structures	Until structure is demolished
286		(2) Other structures	5 years after certificate of occupancy has been issued or 5 years after final approval of project if no cert of occupancy has been issued
287		Building Permits and Applications	
288		(1) Commercial buildings and structures	Until structure is demolished
289		(2) Other structures	5 years after certificate of occupancy has been issued or 5 years after final approval of project if no cert of occupancy has been issued
290		Certificates of Use and Occupancy	Permanent
291		Complaints, Citations, Notices of Violations, and Investigations	3 years after final disposition
292		Comprehensive Master Plans	Permanent
293		Demolition Permits and Applications and Condemnation	Permanent

DOCUMENT RETENTION TABLE

	A	B	C
1	<b>Type of Record</b>	<b>Specific Record</b>	<b>Retention Schedule</b>
294		Zoning Court Cases	Permanent



**DOCUMENT RETENTION TABLE**

	A	B	C
1	<b>Type of Record</b>	<b>Specific Record</b>	<b>Retention Schedule</b>
295	<b>Public Health Records</b>		
296		Applications for Food Service Manager/Operator Certification	5 years
297		Citations (issued by health department personnel for violations of regulations)	3 years
298		Epidemiological Reports	7 years
299		Food Embargo, Condemnation and Recall Records	7 years
300		Health Inspection Records	4 years
301		Reports to State Board of Health	5 years
302		State Permits and Approvals	In compliance with regulations promulgated by the issuing agency
303		Vector Control Records	4 years

**DOCUMENT RETENTION TABLE**

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
	<b>Tax and Assessment Records</b>		
304			
305		1099 Forms - Employer's copy of U.S. Information Return for Calendar Years	4 years
306		Bill of Taxes	2 years
307		Certifications for Taxes Paid on Real Estate	2 years
308		Change of Address Records	2 years
309		Exoneration Certificates issued to Tax Collector	5 years
310		Federal Tax Returns (not payroll)	7 years
311		Form 990 & Supporting Documentation	7 years
312		Form 990-T & Supporting Documentation	7 years
313		General and Special Tax Ledgers and Related Records	7 years
314		Income, Franchise & Property Tax Returns	7 years
315		IRS or Other Government Audit Records	Permanent
316		IRS Rulings	Permanent
317		Mobile Home Removal Permits (Issued by Tax Collector)	2 years after expiration
318		Occupational Tax Lists	Until superseded or obsolete
319		Payroll taxes (Form 941, state withholding forms, state unemployment returns)	4 years after due date for the tax
320		Payroll taxes (W-2s, W-3s)	4 years
321		Real Estate Transfer Records	Retain as long as of administrative value
322		Sales/Use Tax Records	7 years
323		State & Local Tax Returns	4 years
324		Supporting Documentation for Taxes	7 years
325		Tax Bills, Paid Receipts	2 years
326		Tax Duplicates (Real Estate and non-Real Estate)	7 years if contains information on tax payments; otherwise, for as long as of administrative value
327		Tax Millage Certificates	Permanent
328		Tax Return Forms/Cards	5 years
329		Tax Workpaper Packages (originals)	7 years

DOCUMENT RETENTION TABLE

	A	B	C
1	Type of Record	Specific Record	Retention Schedule
330		Tax-Exemption Documents & Related Correspondence	Permanent
331		Unclaimed Property Filings & Supporting Documentation	Permanent