



Harry Chapin Food Bank
OF SOUTHWEST FLORIDA

HCFB Document Retention and Destruction Policy

Accounting Records:

| | |
|--|------------------------------|
| General Ledger and Financial Statements (year-end) | Permanently |
| Interim Financial Statements | 1 Year |
| Cash receipts/disp. journals | 7 Years |
| A/R Ledgers | 7 Years (after filed return) |
| A/P Ledgers | 7 Years (after filed return) |
| Payroll Records | 7 Years |
| Billing Files | 7 Years |
| Expense Reports | 7 Years |
| Time Sheets | 7 Years |
| Bank Statements | 7 Years |

Master File location

Administrative Records:

| | |
|----------------------------------|----------------------------|
| Partnership or corporate records | Permanently |
| Leases and contracts | 7 Years (after expiration) |
| Insurance Documents | 7 Years (after expiration) |
| Tax Returns | 7 Years |
| Retirement Plan Documents | Permanently |

Master File location

Personnel Records (non-employees):

| | |
|-------------------------|-----------------------------|
| Applications, resumes | 7 Years (after termination) |
| Performance evaluations | 7 Years (after termination) |
| Employment contracts | 7 Years (after termination) |
| INS I-9 forms | 7 Years (after termination) |
| Salary information | 7 Years (after termination) |
| Injury incident reports | 7 Years (after termination) |

Master File location

Correspondence Files:

| | |
|---|----------------------------|
| Tax Returns | 3 Years |
| Medical Bills | 7 Years |
| Forms 1099 Received | 7 Years |
| Forms W-2 Received | 7 Years |
| Retirement acct stmts | 7 Years |
| Loan records | 7 Years (after payoff) |
| Insurance policies | 7 Years (after expiration) |
| Year end brokerage statements | 7 Years |
| CD Statements | 7 Years (after maturity) |
| Schedule K-1's | 7 Years |
| House records | Permanent |
| Birth/Death certificates | Permanent |
| Marriage Certificates | Permanent |
| Medical records | Permanent |
| Wills | Permanent |
| Trust agreements | Permanent |
| Detailed list of financial assets held | Permanent |
| Alimony, Custody or Prenuptial Agreements | Permanent |
| Military papers | Permanent |
| Photos/video of valuables | Permanent while owned |

Master File location

Note: Documents establishing basis of trade, business or investment assets, or taxpayer's principal residence should be retained for seven years beyond the date of the filing of the tax return for the year in which the asset was disposed.