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## INTERNATIONAL SOCIETY FOR COMPUTATIONAL BIOLOGY

### Accounting Records

Accounts payable/receivable journals	7 years
Check register	10 years
Cancelled checks	7 years
Bank reconciliation and deposit slips	7 years
Bank statements	7 years
General ledgers	Permanently
Inventory records	7 years
Invoices (sales and purchases)	7 years
Journals (payroll, cash receipts, and cash disbursements)	7 years
Purchase order copies	3 years
Employees expense reports	3 years

### Corporate Records

Annual financial reports	Permanently
Applications for authorization and issuance of stock	Permanently
Articles of Incorporation and Bylaws	Permanently
Certificates (cancelled)	Permanently
Minute books	Permanently
Stock ledger	Permanently
Transfer records	Permanently

### Tax Records

Individual, corporate and partnership tax returns	Permanently
Payroll tax returns	7 years
Personal property returns	10 years
Sales and use tax returns	10 years
Tax bills and statements	Permanently

### Tax Records, cont.

Penalty and interest notices	Permanently
Revenue agents' reports	Permanently

Personnel Records	7 years
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Miscellaneous

Insurance policies (expired)	3 years
Leases (expired)	7 years
Partnership and buyout agreements	Permanently
Petty cash records	3 years