

<p><b>Residential Real Estate Records Including:</b>                  Escrow statements for purchase and/or sale;                  receipts for improvements; mortgage &amp; refinancing                  loan documents</p>	At least 4 years after the property is sold
<p><b>Investment Records:</b>                  Purchase and sale records on securities                  Notifications regarding splits, reinvested                  dividends, etc.</p>	At least 4 years after the security is sold
<p><b>Depreciation Records:</b>                  For any real estate of depreciable business property:</p> <ul style="list-style-type: none"> <li>• Cost (Escrow statement, if real property)</li> <li>• Date Acquired</li> <li>• Depreciation claimed in prior years</li> <li>• Receipts for major improvements</li> </ul>	At least 4 years after the property is disposed of
<p><b>Retirement Plans:</b></p> <p>Keep records of retirement plan contributions,                  including non-deductible IRA deposits, employer                  stock plans, roll-overs and KEOGH/SEP plan                  contributions or withdrawals</p>	4 years after plan assets have been paid out or withdrawn
<p><b>Insurance Policies &amp; Household Inventory:</b>                  Including photos and appraisals of valuables</p>	4 years after expiration of policy
<p><b>Tax Return Supporting Documents:</b>                  All tax return supporting documents such as:</p> <ul style="list-style-type: none"> <li>• Bank statement/cancelled checks</li> <li>• Credit card statements</li> <li>• Medical and contribution receipts</li> <li>• Business entertainment records</li> <li>• Property tax payments</li> <li>• Self-employed business records, including contracts,</li> </ul>	6-7 years
<p><b>Income Tax Returns-Client Copy</b></p>	Indefinitely
<p><b>Family Records:</b></p> <p>Birth, marriage and death certificates, divorce &amp; settlement                  papers, military discharge, adoption papers, school transcripts                  and diplomas</p>	Indefinitely (in secure place like safe deposit box)
<p><b>Estate Materials:</b>                  Wills, trusts, burial instructions</p>	Indefinitely-update regularly
<p><b>Safe Deposit Box Inventory</b></p>	Indefinitely-Update regularly
<p><b>Property Records:</b>                  Including costs, depreciation schedules, appraisals                  plans and blueprints</p>	4 years after purchase
<p><b>California Use Tax:</b>                  Invoices from purchases made over the internet, by mail,                  or by phone order where no California sales or use tax was paid</p>	4 years after purchase