

**BLATNER & ASSOCIATES, INC.**  
**BLATNER, MINEO & ASSOCIATES CPA PC**  
**Document Retention and Destruction Policy**

**Purpose:**

This Document Retention and Destruction Policy provides for the systematic review, retention and destruction of documents received or created by Blatner & Associates, Inc. and Blatner, Mineo & Associates CPA PC in connection with the transaction of your business, and the preparation of your Income Tax Return. This Policy covers all records and documents, regardless of physical form (including electronic documents), contains guidelines for how long certain documents will be kept and how records should be destroyed. This policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to promote efficiency by freeing up valuable storage space.

**Document Retention:**

Blatner & Associates, Inc. and Blatner, Mineo & Associates CPA PC follow the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time.

**Corporate, Business and Personal Records: (If applicable)**

Articles of Incorporation* (copy)	Permanent
Bylaws* (copy)	Permanent
Fixed Asset Records* (copy)	Permanent
Correspondence (general)	3 years
S-Election Acceptance* (copy)	Permanent
Depreciation Schedules (digital)	10 years
General Ledgers (digital)	10 years
Business Income & Expense Records (copy of client summary)	4 years
Business Income & Expense Records (digital, prepared in-house)	10 years
Business Income Tax Returns (digital)	10 years
Business Income Tax Returns (paper copy)	4 years
Personal Income Tax Returns (digital)	10 years
Personal Income Tax Returns (paper copy)	4 years
Payroll Tax Returns (prepared in-house)	7 years
IRS 1099's (prepared in-house)	7 years
W-2 Statements (prepared in-house)	7 years
Credit Card Receipts (for remittances payable for our services)	3 years

\*We never retain original documents and we have a copy only if provided in the beginning of our service engagement.

**Emergency Planning:**

The records and documents retained by Blatner & Associates, Inc. and Blatner, Mineo & Associates CPA PC will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping the Blatner & Associates, Inc. and Blatner, Mineo & Associates CPA PC operating in an emergency will be duplicated or backed up at least every week and maintained off site.

**Document Destruction:**

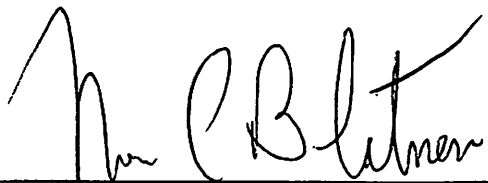
Upon meeting the required retention period, documents will be destroyed. Destruction of said documents will be accomplished by shredding.

**Compliance:**

Failure on the part of an employee or contract staff to follow this policy can result in possible disciplinary action. Blatner & Associates, Inc. and Blatner, Mineo & Associates CPA PC will periodically review these procedures with legal counsel to ensure that they are in compliance with new or revised regulations.

This Policy was adopted by executive action this 1<sup>st</sup> day of January, 2021.

A true record,

A handwritten signature in black ink, appearing to read "Norman L. Blatner", written over a horizontal line.

Norman L. Blatner, President