

YALE UNIVERSITY RECORD RETENTION REQUIREMENTS

NOTE ON SPECIAL INSTRUCTIONS TO PRESERVE RECORDS: From time to time, the Office of the General Counsel may instruct faculty or staff to preserve documents for the purpose of a lawsuit, investigation, or other legal process. Such instructions supersede any retention period listed in these guidelines, and documents subject to such instructions must be preserved until the Office of the General Counsel instructs otherwise.

NOTE ON ELECTRONIC STORAGE OF RECORDS: The "E-Form" column indicates whether a given record may be retained in electronic form. Any record retained in electronic form must, at a minimum, be easily accessible and convertible into paper form. "Y" indicates that the statute or regulation expressly permits electronic storage. "N" indicates an express requirement for retention in paper form. "NS" indicates that there is no express requirement as to form, and, in such cases, you may choose the appropriate form for retention.

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
BUSINESS & FINANCE	CONTRACTS	Disclosure reports regarding contracts with foreign sources with a total value of at least \$250,000 during a calendar year	Until superseded by subsequent report	NS	Must be available for public inspection and copying	20 U.S.C. § 1011f(e)
BUSINESS & FINANCE	CONTRACTS	Contracts, generally	7 years beyond termination	NS		Reflects Connecticut's statute of limitations plus one year
BUSINESS & FINANCE	FINANCIAL REPORTS	Year-end treasurer's financial report/statement	Permanent	n/a		n/a
BUSINESS & FINANCE	DEBT FINANCING RECORDS	Financing Records (e.g. records relating to bonds and debentures, letters of credit, loan agreements and applications, documentation that financing obligations have been paid off)	7 years	n/a		26 C.F.R. § 1.167(A)-11,12 26 C.F.R. § 301.6501(a)-1
BUSINESS & FINANCE	SALES	Total dollar volume of sales or business and total volume of goods purchased or received during a weekly, monthly and quarterly period	3 years	Y*	* Must retain records in the form maintained in the ordinary course of business	29 C.F.R. § 516.5
BUSINESS & FINANCE	SALES	Order, shipping and billing records of customer orders or invoices, incoming or outgoing shipping or delivery records and bills of lading and all billings to customers (not including register tapes, e.g.)	2 years from the date of last entry	N**	** Requires "original or true copies"	29 C.F.R. § 516.6
BUSINESS & FINANCE	EXPORTS	Records related to exports, including but not limited to, export control documents, any memoranda, notes or correspondence, contracts and invitations to bid, books or accounts, financial records, restrictive trade practice or boycott documents and reports, and any other related documents	5 years from the later of the date of export or any reexport or diversion or other termination of the transaction	Y*	* Electronic storage is permissible providing the exporter complies with the requirements of 15 C.F.R. § 762.5, which are more onerous than the simple "legible and capable of paper reproduction" standard (e.g. certain indexing requirements, and the implementation of a policy regarding the system of electronic storage); Additional recordkeeping requirements apply to a number of specific transactions (e.g. certain specific software transactions, certain licenses and license exceptions)	15 C.F.R. § 762.2 15 C.F.R. § 762.6

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
BUSINESS & FINANCE	FEDERAL GRANTS	Financial records, supporting documents, statistical records and all other records pertinent to award of grant; programmatic records, including research data, and records pertaining to the sources and application of funds for grant-supported activities; records for real property and equipment acquired with grant funds; indirect cost rate proposals and computations, cost allocation plans, and similar accounting computations of the rate at which a particular group of costs is chargeable (e.g., computer usage charge-back rates or composite fringe benefit rates); records pertaining to program income.	3 years from the date of submission of the last report required by the grant (e.g., a programmatic report, property report, patent invention report, or financial report), unless the terms and conditions of a specific grant require a different period	NS	Agency must authorize retention of copies in lieu of original documents	OMB Circular No. A-110 § 53 34 C.F.R. § 74.53 42 C.F.R. § 86.21 42 C.F.R. § 87.9 42 C.F.R. § 124.11 42 C.F.R. § 430.2 32 C.F.R. § 32.53 10 C.F.R. § 600.153 45 C.F.R. § 602.42
BUSINESS & FINANCE	STATE GRANTS	Financial records, supporting documents, statistical records and all other records pertinent to award of grant; programmatic records, including research data, and records pertaining to the sources and application of funds for grant-supported activities; records for real property and equipment acquired with grant funds; indirect cost rate proposals and computations, cost allocation plans, and similar accounting computations of the rate at which a particular group of costs is chargeable (e.g., computer usage charge-back rates or composite fringe benefit rates); records pertaining to program income.	3 years from the date of submission of the last report required by the grant, unless the terms and conditions of a specific grant require a different period	NS	Because Connecticut law does not impose a retention period, Yale has adopted the 3-year period applicable to federal grants	
BUSINESS & FINANCE	GRANTS FROM PRIVATE SOURCES	All records.	3 years following date of submission of final report / final expenditure or as required by corporation or foundation rules.	n/a	Retain original (or copies of original) records documenting grants	n/a
BUSINESS & FINANCE	GIFT RECORDS	Disclosure reports regarding gifts from foreign sources with a total value of at least \$250,000 during a calendar year	Until superseded by subsequent report	NS	Must be available for public inspection and copying	20 U.S.C. § 1011f(e)
BUSINESS & FINANCE	GIFT RECORDS	Gifts to endowments	Permanent	n/a		n/a
BUSINESS & FINANCE	GIFT RECORDS	Gifts of Real Property	Permanent	n/a	Retain original (or copies of original) records documenting gifts and the value of the property	n/a
BUSINESS & FINANCE	GIFT RECORDS	In-Kind Contributions	10 years after the use or disposition of the goods and services	n/a	Retain original (or copies of original) records documenting contributions and their value	n/a
BUSINESS & FINANCE	GIFT RECORDS	Quid Pro Quo Contributions (contribution in exchange for goods or services)	10 years	n/a	Retain original (or copies of original) records documenting contributions and an estimate of the fair market value of the goods or services	n/a
BUSINESS & FINANCE	GIFT RECORDS	Charitable remainder trusts	Maturity plus 10 years (or permanently if the remainder is a gift to endowment)	n/a		n/a
BUSINESS & FINANCE	GIFT RECORDS	Gift annuities	Maturity plus 10 years	n/a	Retain original (or copies of original) records documenting the gift	n/a
BUSINESS & FINANCE	GIFT RECORDS	Pooled Income Funds	Until receipt of remainder plus 10 years	n/a	Retain original (or copies of original) records documenting the gift	n/a
BUSINESS & FINANCE	GIFT RECORDS	Currently expendable purpose-restricted gifts, including gifts for the physical plant and capital campaigns	Until fully expended plus 10 years	n/a	Retain original (or copies of original) records documenting the gift	n/a

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BUSINESS & FINANCE	GIFT RECORDS	Currently expendable unrestricted gifts, including solicitation materials if gifts were made as a result of a solicitation (e.g. annual fund)	Current year plus 10 years	n/a	Retain original (or copies of original) records documenting the gift. Generally, only donor names and gift amounts would be retained electronically	n/a
BUSINESS & FINANCE	GIFT RECORDS	Gifts of Tangible Personal Property subject to restriction	Permanent	n/a		n/a
BUSINESS & FINANCE	GIFT RECORDS	Unrestricted Gifts of Tangible Personal Property	10 years after disposition of property	n/a		n/a
BUSINESS & FINANCE	GIFT RECORDS	Naming gifts	Duration of the naming requirement plus 10 years	n/a	Retain original (or copies of original) records documenting the gift	n/a
BUSINESS & FINANCE	GIFT RECORDS	Donations, gifts, grants, etc. from Yale to others in furtherance of its educational mission	Current year plus 3 years for gifts under \$10,000. Permanent for gifts \$10,000 or above.	n/a	Retain original (or copies of original) records documenting transaction	n/a
BUSINESS & FINANCE	GIFT RECORDS	Loans from Yale in furtherance of its educational purpose to others (employees, economic development purposes, etc.) See Section II, Financial Aid Records re: student loans	Recommended 7 years from date obligation has been repaid			26 C.F.R. § 1.167(a)-11, 12 26 C.F.R. § 301.6501(a)-1
CORPORATE	CORPORATE RECORDS	Charter and all amendments	Permanent	NS	To be kept at principal office	Conn. Gen. Stat. § 33-1235(e)
CORPORATE	CORPORATE RECORDS	Bylaws or restated bylaws and all amendments currently in effect	Permanent	NS	To be kept at principal office	Conn. Gen. Stat. § 33-1235(e)
CORPORATE	CORPORATE RECORDS	Corporate Seal(s)	Permanent	n/a	To be kept at principal office	n/a
CORPORATE	CORPORATE RECORDS	Minutes of all meetings of the Yale Corporation, a record of all actions taken by the Corporation without a meeting, and a record of all actions taken by a committee of the Corporation in place of the Corporation on its behalf.	Permanent	Y	To be kept at principal office	Conn. Gen. Stat. § 33-1235(a)
CORPORATE	CORPORATE RECORDS	Audited annual financial statements plus any supporting materials	Permanent; supporting materials 7 years	NS	To be kept at principal office	17 C.F.R. § 210.2-06 ; 26 C.F.R. § 301.6501(E)-1 Conn. Gen. Stat. § 33-1235(e)
CORPORATE	CORPORATE RECORDS	A list of the names and business addresses of the President, Fellows and Officers of the Corporation	Current list	NS	To be kept at principal office	Conn. Gen. Stat. § 33-1235(e)
CORPORATE	CORPORATE RECORDS	Authorizations to Conduct Business in any state (other than Connecticut)	Current	NS	To be kept at principal office	
CORPORATE	CORPORATE RECORDS	Corporation press releases	Current year plus 3 years	Y	To be kept at principal office	n/a
CORPORATE	CORPORATE RECORDS	Speeches by the President	Current year plus 3 years	Y	To be kept at principal office	n/a

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EMPLOYEE	EMPLOYEE PAYROLL RECORDS	For each non-exempt employee, payroll records including (but not limited to): name, address, sex, d.o.b., and occupation; rate of pay, hours worked each week, date of payment and pay period covered; day of week beginning employee's work week; starting and ending time each day computed to nearest 15 minutes; regular hourly rate of pay for any work week for which overtime pay is due; overtime wages (listed as separate item); total wages paid each pay period; additions to and deductions from such wages, and purpose of any withholdings; wages paid in accordance with incentive plans (so that it can be translated into average hourly rate on a weekly basis)	7 years beyond termination of employment	Y*	* No format specified under Connecticut regulations	29 C.F.R. § 516.2, .5 29 C.F.R. § 1627.3(a) 29 C.F.R. § 825.500 Conn. Agencies Regs. § 31-60-12 Conn. Gen. Stat. § 31-66
EMPLOYEE	EMPLOYEE PAYROLL RECORDS	For bona-fide executive, administrative or professional employees, payroll records including (but not limited to): name, address, sex, d.o.b. and occupation; time and day of week beginning employee's workweek; total wages paid each pay period; date of payment and pay period; basis on which wages are paid (to calculate employee's total remuneration each week)	7 years beyond termination of employment	Y*	* No format specified under Connecticut regulations	29 C.F.R. § 516.3, .5 29 C.F.R. § 1627.3(a) 29 C.F.R. § 825.500 Conn. Agencies Regs. § 31-60-12
EMPLOYEE	EMPLOYEE PAYROLL RECORDS	Records of retroactive payment of wages	7 years beyond termination of employment	Y		29 C.F.R. § 516.2, .5
EMPLOYEE	EMPLOYEE PAYROLL RECORDS	Regarding the above employee records, Yale must also be able to supply, for inspection to Connecticut Unemployment officials, records for each employee of dates of commencement of employment and termination, wages received by calendar weeks, time lost through lack of work, the number of hours worked each calendar week, and the normal full-time hours of work	7 years beyond termination of employment	NS	Conn. Gen. Stat. § 31-273(g) provides that no person, firm or corporation who knowingly fails to pay unemployment contributions shall be prosecuted except within five years after such violation has been committed	Conn. Agencies Regs. § 31-222-8
EMPLOYEE	EMPLOYEE PAYROLL RECORDS	Documents providing for payments to employees other than regular rates (e.g. profit sharing plans, trusts, bona fide thrift or savings plans, benefit plans and employment contracts)	Permanent	Y		29 C.F.R. § 516.5
EMPLOYEE	EMPLOYEE PAYROLL RECORDS	Individual employment contracts requiring irregular hours of work (or memoranda summarizing terms if contracts are not in writing)	7 years beyond termination of employment	Y		29 C.F.R. § 516.5
EMPLOYEE	EMPLOYEE PAYROLL RECORDS	Certificates (e.g. NLRB certifications) and notices required to be made or posted by employers (e.g. posted notice explaining minimum wage laws)	6 years from the last effective date	Y		29 C.F.R. § 516.4, .5
EMPLOYEE	EMPLOYEE PAYROLL RECORDS	Basic time and earning cards (recording daily or weekly working period of employees or amount of work per pay period)	7 years beyond termination of employment	Y		29 C.F.R. § 516.6
EMPLOYEE	EMPLOYEE PAYROLL RECORDS	Tables and/or schedules used to provide the rates for computing straight-time earnings, wages, salary or overtime pay	7 years from last effective date	Y		29 C.F.R. § 516.6

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EMPLOYEE	EMPLOYEE PAYROLL RECORDS	Individual employee pay records showing dates, amounts and types of items making up additions and deductions from wages paid	7 years beyond termination of employment	Y		29 C.F.R. § 516.6
EMPLOYEE	EMPLOYEE PAYROLL RECORDS	Records used by employer to determine original cost, operating and maintenance cost, and depreciation and interest charges of board, lodging, or other facilities provided to employees if involved in additions or deductions from wages paid	2 years	Y		29 C.F.R. § 516.6
EMPLOYEE	UNIONS AND COLLECTIVE BARGAINING	Collective bargaining agreements	Permanent	Y		29 C.F.R. § 516.5
EMPLOYEE	UNIONS AND COLLECTIVE BARGAINING	Records sufficient to verify information and data submitted in any report required to be filed with the Office of Labor-Management Standards (e.g. annual reports, Form LM-10)	5 years after the filing of the reports to which the records pertain	NS		29 C.F.R. § 405.9
EMPLOYEE	PERSONNEL ACTIONS	Yale Personnel File (all documents, including e-mail and faxes, used to determine an employee's eligibility for employment, promotion, additional compensation, transfer, reasonable accommodation, or adverse personnel actions such as discipline or termination)	Permanent	Y		n/a
EMPLOYEE	PERSONNEL ACTIONS	Any personnel or employment record of an individual employee, other than the Yale Personnel File	7 years beyond termination of employment	NS		29 C.F.R. § 1602.14 29 C.F.R. § 1602.49
EMPLOYEE	PERSONNEL ACTIONS	Records made in the ordinary course of business (including those that relate to wages or rates, job evaluations and descriptions, merit/seniority systems, collective bargaining agreements) that explain the basis for a wage differential among employees of opposite sex and may be relevant to determining whether the differential is based on a factor other than sex	7 years beyond termination of employment	NS		29 C.F.R. § 1620.32
EMPLOYEE	PERSONNEL ACTIONS	EEO-1 Reports	7 years from filing date	Y*	* Per 29 C.F.R. § 1602.12, the EEOC has expressly declined to impose generally applicable record making and keeping requirements; therefore electronic copies of records that are made and kept are likely acceptable	29 C.F.R. § 1602.7
EMPLOYEE	PERSONNEL ACTIONS	All records used to complete EEO-6/IPEDS forms (even if Yale isn't required to file)	3 years (at the central administrative office of the institution)	NS		29 C.F.R. § 1602.48
EMPLOYEE	PERSONNEL ACTIONS	Records that disclose the impact of its tests and other selection procedures on employment opportunities of persons by identifiable race, sex, or ethnic group	For life of tests or procedures	NS	The regulation states that these records "should" be maintained and kept. If there are large numbers of applicants, the information may be retained on a sample basis	29 C.F.R. § 1607.4
EMPLOYEE	PERSONNEL ACTIONS	If Yale is party to a contract or subcontract with the Federal government for services or supplies totaling at least \$50,000, it must have available at each workplace a written affirmative action compliance program within 120 days of commencement of the contract. Note: additional Federal Affirmative Action requirements may then apply	Permanent	NS		41 C.F.R. § 60-250.80

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EMPLOYEE	PERSONNEL ACTIONS	Records relating to job applications and other employment inquiries, including records relating to the failure or refusal to hire any individual	7 years beyond termination of employment for successful candidates; 3 years beyond decision not to hire for unsuccessful candidates	Y	In addition to other privacy & confidentiality considerations, any part of an application in which an applicant's criminal record is disclosed is confidential, and may be disclosed only to human resources and other personnel involved in the hiring process	29 C.F.R. § 1627.3(b) Conn. Gen. Stat. § 31-51(f)
EMPLOYEE	PERSONNEL ACTIONS	Records relating to promotion, demotion, transfer, selection for training, layoff, recall or discharge of any employee (personnel actions)	7 years beyond termination of employment	Y		29 C.F.R. § 1627.3(b)
EMPLOYEE	PERSONNEL ACTIONS	Records relating to job orders submitted to an employment agency or labor organization for recruitment of personnel	7 years beyond termination of employment	Y		29 C.F.R. § 1627.3(b)
EMPLOYEE	PERSONNEL ACTIONS	Test papers by applicants and candidates for any position that discloses the results of an employer administered aptitude or other employment test considered in connection with a personnel action	7 years beyond termination of employment for successful candidates; 3 years beyond decision not to hire for unsuccessful candidates	Y		29 C.F.R. § 1627.3(b)
EMPLOYEE	PERSONNEL ACTIONS	Employee medical records, consisting of all papers, documents and reports prepared by a physician, psychiatrist or psychologist, including any physical examinations, when considered in connection with a personnel action.	7 years beyond termination of employment. If employee was exposed to a hazardous substance at Yale, 30 years.	NS	* Federal regulations permit electronic copies of physical exam records, but such records would also be encompassed by broader state regulations on this topic, which do not specify a retention form	29 C.F.R. § 1627.3(b) [requires only one year; must use 3 year Connecticut retention period] Conn. Gen. Stat. § 31-128c
EMPLOYEE	PERSONNEL ACTIONS	Any advertisements or notices to the public or to employees relating to job openings, promotions, training programs or opportunities for overtime work	7 years	Y		29 C.F.R. § 1627.3(b)
EMPLOYEE	FMLA	Dates of FMLA leave taken by employees; copies of FMLA notices given to employees; records of any disputes with employees regarding FMLA leave	3 years	Y	The statute of limitations for FMLA claims is 2 years (3 years for willful violations); 29 C.F.R. § 825.400	29 C.F.R. § 825.500
EMPLOYEE	EMPLOYEE MEDICAL LEAVE	Documents describing employee benefits or employer policies regarding paid and unpaid leave and premium payments of employee benefits	3 years	Y		29 C.F.R. § 825.500
EMPLOYEE	EMPLOYEE MEDICAL LEAVE	Records and documents relating to medical certifications, recertifications or medical histories of employees or their family members created for purposes of the Connecticut Family Medical Leave Act	3 years following the termination of employment	NS		Conn. Agencies Regs. § 31-51qq-38 Conn. Gen. Stat. § 31-128c
EMPLOYEE	IMMIGRATION & NATURALIZATION RECORDS	I-9's	Later of 3 years after date of hire or 1 year after termination	NS		8 C.F.R. § 274a.2
EMPLOYEE	IMMIGRATION & NATURALIZATION RECORDS	Name, address and alien registration number and/or date of issue of such type of document that authorizes employment in the United States	3 years	NS		Conn. Agencies Regs. § 31-51k-2
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Medical records of employees exposed to toxic or harmful agents or substances	Duration of employment plus 30 years (do not need to retain medical records of employees employed for under 1 year if their record is given to them at the end of their employment)	Y*	* Chest x-ray films must be preserved in their original state	29 C.F.R. § 1910.1020(d)(1)(i)

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EMPLOYEE	MEDICAL AND SAFETY RECORDS	Employee exposure records	30 years (40 years for certain specified exposures)	Y*	* Chest x-ray films must be preserved in their original state	29 C.F.R. § 1910.1020(d)(1)(ii)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Analyses using medical or exposure records (including additional asbestos related recordkeeping requirements)	30 years	Y*	* Chest x-ray films must be preserved in their original state	29 C.F.R. § 1910.1020 (d)(1)(iii)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Records of all measurements taken to monitor employee exposure to asbestos, including date of measurement, the operation being monitored, sampling and analytical methods used and evidence of their accuracy, the number, duration and results of samples, types of respiratory protective devices worn, and the name, Social Security numbers and exposure of the employees	30 years	Y*	* Chest x-ray films must be preserved in their original state	29 C.F.R. § 1910.1001(m)(1) 29 C.F.R. § 1910.1020
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Records in support of Yale's reliance upon an exemption from the requirement to conduct initial monitoring regarding the processing, use or handling of products made from or containing asbestos, including, the product, the source of the objective data supporting the exemption, testing protocol, test results and analysis, a description of the operation exempted and how the data support the exemption, and any other relevant data	For so long as the exemption is relied upon	NS		29 C.F.R. § 1910.1001(m)(2)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Records for each employee subject to medical surveillance because he or she is or will be exposed to airborne asbestos fiber, including the name and Social Security number of the employee, physicians' written opinions, related employee medical complaints and a copy of information provided to the physician as part of the surveillance	Duration of employment plus 30 years	Y*	* Chest x-ray films must be preserved in their original state	29 C.F.R. § 1910.1001(m)(3) 29 C.F.R. § 1910.1020
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Training records relating to asbestos handling	Duration of employment plus 1 year	NS		29 C.F.R. § 1910.1001(m)(4)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Required logs (OSHA 300 – must be updated during the retention period) the annual summary, privacy case list (if one exists) and summaries of occupational injuries and illnesses (OSHA 301 incident report forms)	5 years from the end of the calendar year to which they refer	NS	To the extent the these records relate to exposure to hazardous substance, they should be retained for 30 years	29 C.F.R. § 1904.4 29 C.F.R. § 1904.33 Conn. Agencies Regs. § 31-374-3

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EMPLOYEE	MEDICAL AND SAFETY RECORDS	Records of medical exams conducted regarding the 13 listed carcinogens: 4-Nitrobiphenyl, Chemical Abstracts Service Register Number (CAS No.) 92933; alpha-Naphthylamine, CAS No. 134327; methyl chloromethyl ether, CAS No. 107302; 3,5-Dichlorobenzidine (and its salts) CAS No. 91941; bis-Chloromethyl ether, CAS No. 542881; beta-Naphthylamine, CAS No. 91598; Benzidine, CAS No. 92875; 4-Aminodiphenyl, CAS No. 92671; Ethyleneimine, CAS No. 151564; beta-Propiolactone, CAS No. 57578; 2-Acetylaminofluorene, CAS No. 53963; 4-Dimethylaminoazobenzene, CAS No. 60117; and N-Nitrosodimethylamine, CAS No. 62759	Duration of employment, then must be forwarded to the director of the National Institute for Occupational Safety and Health	N*	This section requires that the records or notarized true copies be forwarded, so electronic form may not be acceptable, unless a notarized hard copy created from an electronic file would suffice	29 C.F.R. § 1910.1003(g)(2)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Records of required monitoring and testing regarding vinyl chloride	30 years	NS		29 C.F.R. § 1910.1017(m)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Employee medical records regarding vinyl chloride	Longer of 30 years or the duration of employment plus 20 years	NS		29 C.F.R. § 1910.1017(m)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Exposure monitoring records regarding inorganic arsenic	Longer of 40 years or the duration of employment plus 20 years	NS		29 C.F.R. § 1910.1018(q)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Medical surveillance records of employees who are or will be exposed to inorganic arsenic	Longer of 40 years or the duration of employment plus 20 years	NS		29 C.F.R. § 1910.1018
EMPLOYEE	MEDICAL AND SAFETY RECORDS	For employees who are or will be exposed to inorganic arsenic, the following medical records in addition to those that may already be maintained: medical exam results including medical and work history, descriptions of lab procedures and copies of standards or guidelines used to interpret the results, the initial x-ray, x-rays for the most recent 5 years, any x-rays with a demonstrated abnormality and any subsequent x-rays	Longer of 40 years or the duration of employment plus 20 years	NS		29 C.F.R. § 1910.1018(q)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Emergency Action Plans	Keep current	NS		29 C.F.R. § 1910.38
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Employee medical records, consisting of: all papers, drug testing records, documents and reports prepared by a physician, psychiatrist or psychologist in the employer's possession and that are work-related or upon which such employer relies to make any employment-related decision	7 years following termination of employment	NS		Conn. Gen. Stat. § 31-128c Conn. Gen. Stat. § 31-51w(b)
EMPLOYEE	MEDICAL AND SAFETY RECORDS	Radiation exposure records documenting the level and type of radiation to which employees have been exposed	30 years	NS		29 C.F.R. § 1910.1020

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EMPLOYEE	TAX RECORDS	Records of employee remuneration, taxes withheld and payments to state unemployment funds	7 years	NS*	* 26 C.F.R. § 31.6001-1 notes that no particular form is required; I.R.S. Revenue Procedure 98-25 governs the maintenance of taxpayer records within an Automatic Data Processing (ADP) system; I.R.S. Revenue Procedure 97-22 governs the maintenance of books and records using an electronic storage system	26 C.F.R. 53.6001 26 C.F.R. § 301.6501(a)-1 Conn. Agencies Regs. § 740(c)-2[3 year statute of limitations on assessment and collection]
EMPLOYEE	TAX RECORDS	I.R.S. Form 1099 for contract workers I.R.S. Forms 940 and 941 W-9 letters sent to employees	7 years for 1099s and permanently for 940s and 941s	NS	Federal law requires that the three (3) most recent years' tax returns be kept at the organization's headquarters and made available upon request	26 C.F.R. § 53.6001-1 26 C.F.R. § 301.6501(a)-1 [3 year statute of limitations on assessment and collection for late filing]
EMPLOYEE	TAX RECORDS	I.R.S. Form W-2 for employees I.R.S. Form W-4 for employees	30 years (to allow for request from ERISA plan administrators)	NS*	* 26 C.F.R. § 31.6001-1 notes that no particular form is required; I.R.S. Revenue Procedure 98-25 governs the maintenance of taxpayer records within an Automatic Data Processing (ADP) system; I.R.S. Revenue Procedure 97-22 governs the maintenance of books and records using an electronic storage system	26 C.F.R. § 53.6001-1 26 C.F.R. § 301.6501(a)-1 [3 year statute of limitations on assessment and collection]
EMPLOYEE	TAX RECORDS	Records relating to COBRA (such as required notices, acknowledgements of receipt of notices, records regarding any instance in which employees are not offered COBRA benefits)	Duration of participation in the plan or COBRA plus 7 years	Y*	* Provided ERISA electronic recordkeeping regulations are complied with; see 29 C.F.R. § 2520.107-1	29 C.F.R. § 825.500
EMPLOYEE	EMPLOYEE BENEFIT PLANS	Records detailing employee eligibility and records sufficient to determine benefits due or which may become due for individual participants in any benefit plans (including, e.g., date of hire, date of birth, job classification, union status, plan elections, service, compensation, contributions, earnings on contributions, accrued benefits)	For participants, permanent; For ineligible employees, recommend retention for duration of employment plus 7 years	Y*	* Provided ERISA electronic recordkeeping regulations are complied with; see 29 C.F.R. § 2520.107-1	29 U.S.C. § 1059 29 C.F.R. § 825.500
EMPLOYEE	EMPLOYEE BENEFIT PLANS	Records describing any employee benefit plan (including, e.g., formal documents, summary descriptions, highlights, notices and insurance certificates of coverage, premium information)	7 years beyond termination of plan	Y*	* Provided ERISA electronic recordkeeping regulations are complied with; see 29 C.F.R. § 2520.107-1	29 U.S.C. § 1059 29 C.F.R. § 1627.3(b)
EMPLOYEE	EMPLOYEE BENEFIT PLANS	Records relating to any ERISA annual report (including, e.g., vouchers, worksheets, financial statements, census counts), so that the filings may be verified	7 years after the filing date (whether or not there is an exemption to filing)	Y*	* Provided ERISA electronic recordkeeping regulations are complied with; see 29 C.F.R. § 2520.107-1	29 U.S.C. § 1027

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EMPLOYEE	EMPLOYEE BENEFIT PLANS	Records relating to retirement plans required to make premium payments to the Pension Benefit Guaranty Corp., sufficient to validate any premium payment or other PBGC filing (including, e.g. data prepared by an actuary, or insurer such as, the number of plan participants and records reconciling the calculation of the plan's unfunded vested benefits with the actuarial valuation upon which the calculation was based)	7 years after the premium due date	Y*	* Provided PBGC electronic recordkeeping regulations are complied with; see 29 C.F.R. § 4000.51	29 C.F.R. § 4007.10(a)
EMPLOYEE	EMPLOYEE BENEFIT PLANS	Records relating to employee benefit plans not subject to ERISA (including, e.g., bonus, non-qualified deferred compensation, educational assistance, employee relocation)	Follow ERISA standards described above	NS*	I.R.S. Revenue Procedure 97-22 governs the maintenance of books and records using an electronic storage system; I.R.S. Revenue Procedure 98-25 governs the maintenance of taxpayer records within an automatic data processing system (ADP)	29 C.F.R. § 1627.3(b)
EMPLOYEE	EMPLOYEE ASSISTANCE PROGRAM	"Employee assistance program" records for individual employees (programs sponsored or authorized by an employer to assist employees in identifying and resolving personal concerns including, but not limited to, health, marital, family, financial, alcohol, drug, gambling, legal, emotional, stress or other personal issues that may affect job performance)	7 years beyond termination of employment	NS	Confidential	Conn. Gen. Stat. § 31-128a Conn. Gen. Stat. § 31-128i
EMPLOYEE	DRUG AND ALCOHOL TESTING	For any employees with commercial driver's licenses employed to drive vehicles having a gross vehicle weight of at least 26,001 pounds and capable of transporting at least 16 passengers: records of all drug and alcohol tests, whether positive or negative; records of refusals to take such tests; records of canceled tests; driver evaluations and referrals; calibration documentation; annual summaries; all records related to the administration of such tests; records related to the education and training of breath alcohol technicians, screening test technicians, supervisors, and drivers	7 years beyond termination of employment	NS	Confidential	49 C.F.R. § 382.401
ENVIRONMENTAL	RADIOACTIVE WASTE	Surveys	3 years after the record is made for surveys required under 10 CFR §§ 20.1501 & 20.1906(b); until the NRC terminates each pertinent license for other specified surveys	NS		10 CFR § 20.2103(a),(b)
ENVIRONMENTAL	RADIOACTIVE WASTE	Waste pick up requests	Until the NRC terminates each license that authorizes the activity (for "source or byproduct material"); 3 years after each transfer (for "byproduct material") unless there is a specific regulatory requirement otherwise	Y	10 CFR § 30.51(c)(1) & 10 CFR § 40.61(c)(1) state: "The record may be stored in electronic media with the capability for producing legible, accurate, and complete records during the required retention period. Records such as letters, drawings, specifications must include all pertinent information such as stamps, initials, and signatures. The licensee shall maintain adequate safeguards against tampering with and loss of records."	10 CFR § 30.51(a)(2) (for "byproduct material" defined in 10 CFR § 30.4) 10 CFR § 40.61(a)(2) (for "source or byproduct material" as defined in 10 CFR § 40.4)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
ENVIRONMENTAL	RADIOACTIVE WASTE	Disposal records and shipping paperwork (for "licensed material," "byproduct material" and "source or byproduct material")	Disposal Records: Until the NRC terminates the license that authorizes disposal Transfer: Until the NRC terminates each license that authorizes the activity (for "source or byproduct material");	Y	10 CFR § 20.2108.51(b) references 10 CFR § 30.51 & 10 CFR § 40.61. 10 CFR § 30.51(c)(1) & 10 CFR § 40.61(c)(1) state: "The record may be stored in electronic media with the capability for producing legible, accurate, and complete records during the required retention period. Records such as letters, drawings, specifications must include all pertinent information such as stamps, initials, and signatures. The licensee shall maintain adequate safeguards against tampering with and loss of records."	10 CFR § 20.2108 (for "licensed material" defined in 10 CFR § 20.1003) 10 CFR §§ 30.51(a)(2),(3) (for "byproduct material" defined in 10 CFR § 30.4) 10 CFR §§ 40.61(a)(2),(3) (for "source or byproduct material" as defined in 10 CFR § 40.4)
ENVIRONMENTAL	RADIOACTIVE WASTE	Disposal records and shipping paperwork (for land disposal of radioactive waste): the date of disposal of the waste; a traceable shipment manifest number; a description of any engineered barrier or structural overpack provided for disposal of the waste; the location of disposal at the disposal site; the containment integrity of the waste disposal containers as received; any discrepancies between materials listed on the manifest and those received; the volume of any pallets, bracing, or other shipping or onsite generated materials that are contaminated, and are disposed of as contaminated or suspect materials, and any evidence of leaking or damaged disposal containers or radiation or contamination levels in excess of limits specified in Department of Transportation and Commission regulations; a brief description of any repackaging operations of any of the disposal containers included in the shipment, plus any other information required by the Commission as a license condition.	Until the Commission transfers or terminates the license that authorizes the activities described in this section	Y*	* "Upon agreement between shipper and consignee" NRC Forms 541 and 541A [Uniform Low-Level Radioactive Waste Manifest (Container and Waste Description)] and 542 and 542A [Uniform Low-Level Radioactive Waste Manifest (Manifest Index and Regional Compact Tabulation)] may be completed, transmitted, and stored electronically (10 CFR Part 20, Appendix G)	10 CFR Part 20, Appendix G, § I 10 CFR §§ 61.80(f)
ENVIRONMENTAL	RADIOACTIVE WASTE	Disposal records and shipping paperwork (for land disposal of radioactive waste): information required by (i) 10 CFR part 20, appendix G, with the exception of shipper and carrier telephone numbers and shipper and consignee certifications; and (ii) 10 CFR §§ 61.80(f) (2)	Not specified	Y*	* "Upon agreement between shipper and consignee" NRC Forms 541 and 541A [Uniform Low-Level Radioactive Waste Manifest (Container and Waste Description)] and 542 and 542A [Uniform Low-Level Radioactive Waste Manifest (Manifest Index and Regional Compact Tabulation)] may be completed, transmitted, and stored electronically (10 CFR Part 20, Appendix G)	10 CFR Part 20, Appendix G, § I 10 CFR §§ 61.80 (l)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
ENVIRONMENTAL	RADIOACTIVE WASTE	Drain disposals	Until the NRC terminates the license that authorizes disposal	Y	10 CFR § 20.2108.51(b) references 10 CFR § 30.51 & 10 CFR § 40.61. 10 CFR § 30.51(c)(1) & 10 CFR § 40.61(c)(1) state: "The record may be stored in electronic media with the capability for producing legible, accurate, and complete records during the required retention period. Records such as letters, drawings, specifications must include all pertinent information such as stamps, initials, and signatures. The licensee shall maintain adequate safeguards against tampering with and loss of records."	10 CFR § 20.2108 (for "licensed material" defined in 10 CFR § 20.1003) 10 CFR § 30.51(a)(2),(3) (for "byproduct material" defined in 10 CFR § 30.4) 10 CFR § 40.61(a)(2),(3) (for "source or byproduct material" as defined in 10 CFR § 40.4)
ENVIRONMENTAL	RADIOACTIVE WASTE	On campus transportation	Until the NRC terminates each license that authorizes the activity (for "source or byproduct material"); 3 years after each transfer (for "byproduct material") unless there is a specific regulatory requirement otherwise	Y	10 CFR § 30.51(c)(1) & 10 CFR § 40.61(c)(1) state: "The record may be stored in electronic media with the capability for producing legible, accurate, and complete records during the required retention period. Records such as letters, drawings, specifications must include all pertinent information such as stamps, initials, and signatures. The licensee shall maintain adequate safeguards against tampering with and loss of records."	10 CFR § 30.51(a)(2) (for "byproduct material" defined in 10 CFR § 30.4) 10 CFR § 40.61(a)(2) (for "source or byproduct material" as defined in 10 CFR § 40.4)
ENVIRONMENTAL	RADIOACTIVE WASTE	DOT transport permits	3 years after acceptance by the initial carrier (for hazardous waste).	Y	Note that the requirement is 2 years for all other "hazardous materials." See Title 49, Part 172, Subpart B for a list of covered materials.	49 CFR § 172.201(e) 49 CFR § 172.203(d)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
ENVIRONMENTAL	RADIOACTIVE WASTE	Waste determinations	As specified in the license conditions.	Y	<p>in electronic media with the capability for producing legible, accurate, and complete records during the required retention period. Records such as letters, drawings, specifications must include all pertinent information such as stamps, initials, and signatures. The licensee shall maintain adequate safeguards against tampering with and loss of records.”</p> <p>10 CFR § 61.80(b) states, “Records which are required by the regulations in this part [in 10 CFR § 61.55] or by license conditions must be maintained for a period specified by the appropriate regulations in this chapter [however, 10 CFR § 61.55 does not specify requirements] or by license condition. If a retention period is not otherwise specified, these records must be maintained and transferred to the officials specified in paragraph (e) of this section as a condition of license termination unless the [Nuclear Regulatory] Commission otherwise authorizes their disposition.”</p> <p>10 CFR § 61.80(e) states: “[T]he licensee shall record the location and the quantity of radioactive wastes contained in the disposal site and transfer these records upon license</p>	10 CFR §§ 61.55, 61.80(b), (e)
ENVIRONMENTAL	RADIOACTIVE WASTE	Radioactive Waste Program- Waste profiles	As specified in the license conditions	Y	<p>in electronic media with the capability for producing legible, accurate, and complete records during the required retention period. Records such as letters, drawings, specifications must include all pertinent information such as stamps, initials, and signatures. The licensee shall maintain adequate safeguards against tampering with and loss of records.”</p> <p>10 CFR § 61.80(b) states, “Records which are required by the regulations in this part [in 10 CFR § 61.55] or by license conditions must be maintained for a period specified by the appropriate regulations in this chapter [note: 10 CFR § 61.55 does not specify requirements] or by license condition. If a retention period is not otherwise specified, these records must be maintained and transferred to the officials specified in paragraph (e) of this section as a condition of license termination unless the [Nuclear Regulatory] Commission otherwise authorizes their disposition.”</p> <p>10 CFR § 61.80(e) states: “[T]he licensee shall record the location and the quantity of radioactive wastes contained in the disposal site and transfer these records upon license</p>	10 CFR §§ 61.55, 61.80(b), (e)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
ENVIRONMENTAL	RADIOACTIVE WASTE	Waste certificates of destruction	Until the NRC terminates the license that authorizes disposal	Y	10 CFR § 20.2108.51(b) references 10 CFR § 30.51 & 10 CFR § 40.61. 10 CFR § 30.51(c)(1) & 10 CFR § 40.61(c)(1) state: "The record may be stored in electronic media with the capability for producing legible, accurate, and complete records during the required retention period. Records such as letters, drawings, specifications must include all pertinent information such as stamps, initials, and signatures. The licensee shall maintain adequate safeguards against tampering with and loss of records."	10 CFR § 20.2108 (for "licensed material" defined in 10 CFR § 20.1003) 10 CFR § 30.51(a)(2),(3) (for "byproduct material" defined in 10 CFR § 30.4) 10 CFR §§ 40.61(a)(2),(3) (for "source or byproduct material" as defined in 10 CFR § 40.4)
ENVIRONMENTAL	UNIVERSAL WASTE	Waste pick up requests; Weekly vendor request table; Certificates of recycling	3 years from the date a shipment of universal waste left the facility	NS		40 CFR § 273.39(c)(2)
ENVIRONMENTAL	UNIVERSAL WASTE	Satellite storage of battery bucket locations and dates	No specified requirements	N/A		40 CFR § 273.35
ENVIRONMENTAL	MEDICAL WASTE	Medical Waste Program- Waste pick up requests; Waste delivery logs; Waste pick up completed logs; Waste transportation logs	3 years	NS		RCSA § 22a-209-15(i)(1)-(5) RCSA § 22a-209-15(i)(2)
ENVIRONMENTAL	MEDICAL WASTE	Medical Waste Program- Stericycle disposal manifests	3 years	NS		RCSA § 22a-209-15(i)(1)
ENVIRONMENTAL	HAZARDOUS WASTE	Waste pick up requests	Retention requirements, if any, may be in the applicable permit(s)	NS		
ENVIRONMENTAL	HAZARDOUS WASTE	Waste profiles and waste determinations	3 years from the date the waste was last sent to on-site or off-site treatment, storage, or disposal	NS		40 CFR § 262.40(c)
ENVIRONMENTAL	HAZARDOUS WASTE	Hazardous waste manifests	3 years or until receipt of a signed copy for the designated facility; this signed copy must be retained for 3 years from the date the waste was accepted by the initial transporter.	NS		40 CFR § 262.40(a)
ENVIRONMENTAL	HAZARDOUS WASTE	Land bans	3 years from the date that the waste was last sent to on-site or off-site treatment, storage, or disposal	NS		40 CFR § 268.7(a)(8)
ENVIRONMENTAL	HAZARDOUS WASTE	Bulk drum reports	Retention requirements, if any, may be in applicable permit(s)	n/a		n/a
ENVIRONMENTAL	HAZARDOUS WASTE	DEA disposals and DEA controlled substances ownership log	2 years	NS*	Applies to "inventories and other records" * Mentions electronic record keeping with respect to registered pharmacies in 21 CFR § 1304.04(h).	21 CFR § 1304.04(a)
ENVIRONMENTAL	HAZARDOUS WASTE	Waste oil, PCB & total halogens test results	Waste Oil: 3 years from the date the record was created PCBs: See "PCB Reports" below	NS		Waste Oil: RSCA § 22a-449(c)-119(b)(1) PCBs: See "PCB Reports" below

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
ENVIRONMENTAL	HAZARDOUS WASTE	Analytical test results	3 years from the date the waste was last sent to on-site or off-site treatment, storage, or disposal	NS		40 CFR § 262.40(c)
ENVIRONMENTAL	HAZARDOUS WASTE	Construction site inspection logs	Retention requirements, if any, may be in applicable permit(s)	n/a		n/a
ENVIRONMENTAL	HAZARDOUS WASTE	Contiguous property transportation shipping documents	3 years	NS		40 CFR § 262.40(a)
ENVIRONMENTAL	HAZARDOUS WASTE	Training records for temporary (<90-day) "facilities"	To be maintained at the facility – retention time not specified	NS		40 CFR § 262.34(a)(1)(iv)
ENVIRONMENTAL	HAZARDOUS WASTE	Hazardous Waste Program- Weekly inspection logs for <90-day facilities	To be maintained at the facility – retention time not specified	NS		40 CFR § 262.34(a)(1)(iv)
ENVIRONMENTAL	HAZARDOUS WASTE	Biennial reports	3 years from the due date of the report	NS		40 CFR § 262.40(b)
ENVIRONMENTAL	COMPLIANCE PROGRAM	Phase I and II reports	Permanent	n/a		n/a
ENVIRONMENTAL	COMPLIANCE PROGRAM	EPCRA reports	TRI Data: 3 years Tier II Reports: 5 years	NS	According to US EPA Region1, Office of Environmental Stewardship Enforcement Unit, although there is no technical requirement to retain Tier II filings, there is a 5-year enforcement statute of limitation. US EPA therefore recommends retaining Tier II forms for at least 5 years.	TRI Data: 40 CFR § 372.10 Tier II Reports: US EPA unwritten policy
ENVIRONMENTAL	COMPLIANCE PROGRAM	SPCC plans and revisions	Facilities must review and evaluate SPCC Plans—and document this review—once every 5 years from the date the facility became subject to SPCC regulations (or, if the facility was in operation on or before August 16, 2002, then 5 years from the date of the last required review). Facilities also must amend SPCC Plans within 6 months of the review.	NS	Facilities must implement amendments as soon as possible but not later than 6 months after preparation of the amendment.	40 CFR § 112.5(b)
ENVIRONMENTAL	COMPLIANCE PROGRAM	SPCC inspections	3 years	NS	"Records of inspections and tests kept under usual and customary business practices will suffice for purposes of this paragraph."	40 CFR § 112.7(e)
ENVIRONMENTAL	COMPLIANCE PROGRAM	Generators operating under permit-by-rule	5 years	NS		RCSA § 22a-174-22(l)(5)
ENVIRONMENTAL	COMPLIANCE PROGRAM	Spraybooths operating under permit-by-rule	5 years	NS		RCSA § 22a-174-22(l)(5)
ENVIRONMENTAL	COMPLIANCE PROGRAM	SPP boiler permits	5 years	NS		RCSA § 22a-174-22(l)(5)
ENVIRONMENTAL	COMPLIANCE PROGRAM	CPP boiler, gas turbine, peaking generators	5 years	NS		RCSA § 22a-174-22(l)(5)
ENVIRONMENTAL	COMPLIANCE PROGRAM	NSPS reports for CPP and SPP emission sources	5 years	NS		RCSA § 22a-174-22(l)(5)
ENVIRONMENTAL	COMPLIANCE PROGRAM	Title V applications and permits & Title V reports	5 years	NS	RCSA § 22a-174-4(d)(3) requires maintaining "all data, documents and reports . . . in a legible and comprehensible form[.]"	40 CFR § 70.6(a)(3)(ii)(B) RCSA § 22a-174-4(d)(3)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
ENVIRONMENTAL	COMPLIANCE PROGRAM	Annual cathodic protection surveys for USTs	5 years beyond the operational life of the UST system	NS	Must maintain records either "(A) At the UST site and immediately available for inspection by the implementing agency; or (B) For records greater than five (5) years old or with prior written approval by the commissioner at a readily available alternative site and be immediately provided for inspection to the implementing agency upon request." RCSA § 22a-449(d)-103(e)(4).	RCSA § 22a-449(d)-103(b)(2)(A), RCSA § 22a-449(d)-103(e)(2)(A), RCSA § 22a-449(d)-103(e)(4)
ENVIRONMENTAL	COMPLIANCE PROGRAM	All general water applications, permits and monitoring test results; construction storm water general permit plans and reports; water diversion permit records and reports	5 years	NS	Includes reports required by permits and records of all data used to complete permit applications. The DEP is authorized to extend this period upon written notice stating the reasons.	RCSA § 22a-430-3(j)(9)(B)
ENVIRONMENTAL	COMPLIANCE PROGRAM	PCB reports	"Annual records" including manifests and certificates of disposal and "the annual document log" – for at least 3 years after the facility ceases using or storing PCBs as described. Generators of PCB waste must keep a copy of the originally signed manifest until receiving a signed copy from the designated commercial storage or disposal facility which received the PCB waste. Generators must keep the manifest from the storage or disposal facility "for at least 3 years from the date the PCB waste was accepted by the initial transporter." "For persons who import, manufacture, process, distribute in commerce or use chemicals containing PCBs present as a result of inadvertent generation or recycling who perform any actual monitoring of PCB concentrations must maintain records of any such monitoring for a period of three years after a process ceases operation or importing ceases, or for seven years, whichever is shorter."	NS	"PCB reports" may cover other circumstances and other types of reporting as well.	40 CFR § 761.180(a),(f) 40 CFR § 761.218(d)(1) 40 CFR § 761.209 40 CFR § 761.193(a)
ENVIRONMENTAL	COMPLIANCE PROGRAM	DEP spill reports	No requirement according to the DEP	n/a	DEP's Bureau of Materials Management and Compliance Assurance says that the retention period is subject only to prudent business practices.	CGS § 22a-450
ENVIRONMENTAL	COMPLIANCE PROGRAM	All DEP notifications for permit exceedances	Per the DEP, life of the permit or life of the facility	n/a	DEP's Bureau of Materials Management and Compliance Assurance advises likely the life of the permit or the life of the facility.	n/a
ENVIRONMENTAL	COMPLIANCE PROGRAM	Refrigerant compliance records	3 years unless otherwise indicated	NS	"Entities that dispose of appliances must keep these records on-site."	40 CFR § 82.166(m)
FINANCIAL AID	FINANCIAL AID GENERALLY	Records demonstrating compliance with Connecticut Financial Aid Code of Conduct	3 years	Y		n/a

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
FINANCIAL AID	FINANCIAL AID GENERALLY	Records concerning the amount of the loan or grant, terms of the loan or grant, and student's repayment history	For loan, 1 year after confirmation that student has fully repaid the loan (discharge letter); For grant, 1 year after confirmation that all funds have been expended	Y		n/a
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	Records documenting Yale's and its educational programs' eligibility to participate in Title IV/HEA programs, its administration of the Title IV/HEA programs, its financial responsibility, information in applications for program funds and its disbursement and delivery of program funds	Longer of 3 years after aid was awarded and disbursed or the year in which required records were submitted to the U.S. Department of Education ("DOE")	Y*	* SARs and ISIRs must be retained in the form in which they were received (except the SAR may be maintained in an "imaged media" format). Documents containing signatures, seals, certifications or any other image or mark required to validate their authenticity must be maintained in the original hard copy or an imaged media format	34 C.F.R. § 668.24(a)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	Records documenting the receipt and expenditure of program funds in accordance with GAAP, and each program transaction, separated from other Yale financial activity	Longer of 3 years after aid was awarded and disbursed or the year in which required records were submitted to the DOE	Y*	* see above	34 C.F.R. § 668.24(b)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	SARs or ISIRs, application data submitted by Yale, documentation of the student's or parent's eligibility including enrollment status, details of the award, initial and exit loan records, reports and forms used by Yale in its participation, any other records needed to verify information and data in these reports	Longer of 3 years after aid was awarded and disbursed or the year in which required records were submitted to the DOE	Y*	* see above	34 C.F.R. § 668.24(c)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	Fiscal Operations Report and Application to Participate in the Perkins Loan, FSEOG and Work Study programs, and records to verify the data in the report and application (including "outcome grid information")	3 years after the end of the award year in which the report and application is submitted	Y*	* see above	34 C.F.R. § 668.24(e)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	Records relating to the administration of Perkins Loans, Work Study, FSEOG and Pell Grant Programs	3 years after the end of the award year for which aid was awarded and disbursed	Y*	* see above	34 C.F.R. § 668.24(e)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	Records relating to Yale's participation in the FFEL or Direct Loan Program, including records of any other reports or forms	3 years from the end of the award year in which the records are submitted	Y*	* see above	34 C.F.R. § 668.24(e)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	Records relating to a student or parent borrower's eligibility and participation in the FFEL or Direct Loan Program	3 years after the end of the award year in which the student last attended Yale	Y*	* see above	34 C.F.R. § 668.24(e)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	Any other detailed financial records sufficient to enable DOE to conduct an annual audit of the institution as to its financial condition and a compliance audit with regard to funds from DOE or from a student/parent who has a loan guaranteed by the DOE	Longer of 3 years after aid was awarded and disbursed or the year in which required records were submitted to the DOE	Y*	* see above	20 U.S.C. § 1094(c)(1)(A)(i) 34 C.F.R. § 668.23(3), 24(d)(2), 24(f)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	For Work Study, records showing that each student has worked and earned the amount being paid (including payroll vouchers, time records and certification signed by official of college or off-campus agency)	For an award year, 3 years after submission of the Fiscal Operations report for that year	Y*	* see above	34 C.F.R. § 675.19(b)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	For Work Study programs, the Fiscal Operations Reports	For an award year, 3 years after submission of the Fiscal Operations report for that year	Y*	* see above	34 C.F.R. 675.19(b)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	For each Stafford, SLS or PLUS loan, a copy of the loan certification or data electronically submitted to the lender including the amount of the loan and the period of enrollment for which the loan was intended; costs of attendance, estimated financial assistance and estimated family contribution used to calculate the loan amount, the date the school endorsed each loan check it received, dates of delivery of loan proceeds by the school to the borrower; for loans delivered electronically a copy of borrower's written authorization to deliver disbursement of each FFEL program loan, documentation of any MPN confirmation process used	For an award year, 3 years after submission of the Fiscal Operations report for that year	Y*	* see above	34 C.F.R. § 682.610(b)
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	Records and accounts relating to veterans or eligible persons who received veterans educational benefits, including: Evidence of tuition and fees charged and received; Records of previous education or training of veterans and eligible persons at the time of admission and records of advance credit granted by the school upon admission; Records of the veteran's or eligible person's grades and progress; Records of all advertising, sales or enrollment materials; Records and computations showing compliance with the Department's 85-15 rule; Records pertaining to the employment of graduates of the course In addition, for nonaccredited courses (if any):Records of interruptions for unsatisfactory conduct or attendance; Records of refunds of tuition, fees and other charges	For records pertaining to each period of enrollment, 3 years following the termination of such enrollment period	NS		38 C.F.R. § 21.4209
FINANCIAL AID	TITLE IV / HEA REQUIREMENTS GENERALLY	Program and fiscal records reconciled at least monthly & annual Fiscal Operations Report	For each award year, 3 years after submission of application	Y*	* see above	34 C.F.R. § 674.19(d), (e)
FINANCIAL AID	ADDITIONAL PERKINS LOAN REQUIREMENTS	Annual reports containing information on the total number of borrowers who first entered repayment in the award year and the number of those borrowers in default by end of next award year	For each award year, 3 years after submission of application	Y*	* see above	34 C.F.R. § 674.19(e) 34 C.F.R. § 668.24(e)(3)(i), (ii)
FINANCIAL AID	ADDITIONAL PERKINS LOAN REQUIREMENTS	Repayment history for each borrower, including date and amount of each repayment and its application to principal, interest, collection costs, penalties or late charges; date, location, and result of each contact with borrower if loan is overdue and supporting correspondence	For each award year, 3 years after submission of application	Y/N*	Loan documents are to be held as confidential; access must be restricted to authorized personnel; promissory notes and repayment schedules must be retained in original form in locked, fireproof container (except MPNs signed electronically must be stored electronically)	34 C.F.R. § 674.19(e)
FINANCIAL AID	ADDITIONAL PERKINS LOAN REQUIREMENTS	Repayment records, including cancellation and deferment requests	3 years from date on which loan is assigned to DOE, canceled or repaid	Y/N*	Access to loan documents must be restricted to authorized personnel; promissory notes and repayment schedules must be retained in original form in locked, fireproof container (except MPNs signed electronically must be stored electronically)	34 C.F.R. § 674.19(e)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	HIPPA -PRIVACY	If Yale University has implemented a hybrid entity or operates as a single affiliated covered entity, records designating which components are health care components, including designations of affiliates	6 years from when record was last in effect	Y		45 C.F.R. § 164.504 (c)(3) and (d)(2)
HEALTH	HIPPA -PRIVACY	Signed authorizations for the disclosure of PHI and any related records	6 years from when the record was last in effect	Y		45 C.F.R. § 164.508(b)(6)
HEALTH	HIPPA -PRIVACY	Documentation required for and related to the disclosure of PHI for research (e.g., waiver of authorization for a study by the IRB/privacy board)	6 years from when the record was last in effect	Y		45 C.F.R. § 164.512(i)
HEALTH	HIPPA -PRIVACY	Data set agreements with limited data set recipients and related documentation	6 years from when the record was last in effect	Y		45 C.F.R. §164.514(e)(4)
HEALTH	HIPPA -PRIVACY	Privacy notices, written acknowledgments of receipt of notices, and documentation of good faith efforts to obtain acknowledgment (if not obtained)	6 years from when the record was last in effect	Y		45 C.F.R. § 164.520(e)
HEALTH	HIPPA -PRIVACY	Records documenting any agreement by Yale to restrict the use or disclosure of PHI	6 years from when the record was last in effect	Y		45 C.F.R. § 164.522(a)(3)
HEALTH	HIPPA -PRIVACY	Regarding an individual's access to his or her designated record set, documentation of what constitutes the designated record set that may be accessed, and the titles of persons or offices responsible for receiving and processing requests for access by individuals	6 years from when the record was last in effect	Y		45 C.F.R. § 164.524(e)
HEALTH	HIPPA -PRIVACY	Records relating to accountings of disclosures of PHI, including: information required to be in an accounting of disclosures of PHI; the written accounting provided to the individual; titles of persons or offices responsible for receiving and processing requests for accountings; identity of the privacy official responsible for developing and implementing HIPAA policies and procedures; records documenting staff training; all complaints received and the disposition of complaints; sanctions imposed on staff members for failing to comply with HIPAA privacy policies; policies and procedures in compliance with HIPAA requirements and any changes thereto; any communications, actions or activity required by the Privacy Rule to be documented	6 years from when the record was last in effect	Y		45 C.F.R. § 164.528(d) 45 C.F.R. § 164.526(f); 45 C.F.R. § 164.530
HEALTH	HIPPA -SECURITY	Regarding security standards, documentation as to why it is not reasonable or appropriate to implement an "addressable" implementation specification	6 years from when the record was last in effect	Y		45 C.F.R. § 164.306(d)
HEALTH	HIPPA -SECURITY	Business associate agreements and related documentation	6 years from when the record was last in effect	Y		45 C.F.R. § 164.308
HEALTH	HIPPA -SECURITY	Records of movements of hardware and electronic media relating to physical safeguards, and the person responsible for such movements	6 years from when the record was last in effect	Y		45 C.F.R. § 164.310(a)(2)(iii)
HEALTH	HIPPA -SECURITY	Documentation of repairs and modifications to physical components of a facility, related to physical security	6 years from when the record was last in effect	Y		45 C.F.R. § 164.310(a)(2)(iv)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	HIPPA -SECURITY	Policies and procedures adopted to comply with HIPAA security requirements, including records of actions, activities or assessments as to HIPAA security requirements	6 years from when the record was last in effect	Y		45 C.F.R. § 164.316
HEALTH	PATIENT MEDICAL	Medical records maintained by practitioners (e.g., Yale Medical Group physicians)	7 years from the date of last treatment, or, upon the death of the patient, 3 years after patient's death	NS		Conn. Agencies Regs. § 19a-14-42
HEALTH	PATIENT MEDICAL	Medical records maintained by the Yale University Health Services In-Patient Care Facility	10 years following the death or discharge of the patient; in the case of a minor, the greater of 10 years following death or discharge or 3 years after he or she reaches legal age	Y	* Federal nursing home conditions of participation require retention for 5 years from the date of discharge when there is no state law requirement; Connecticut regulations require retention for 10 years following the resident's death or discharge	Conn. Agencies Regs. § 19-13-D8t(o); Conn. Gen. Stat. § 10a-25c; 42 C.F.R. § 483.75(l)
HEALTH	PATIENT MEDICAL	Medical records maintained by the Yale University Health Services Ambulatory Care Services	5 years after the discharge of the patient	Y		Conn. Agencies Regs. § 19-13-D49(a); Conn. Gen. Stat. § 19a-25c
HEALTH	PATIENT MEDICAL	Medical Records maintained by the Yale University Health Services Infirmary	7 years after the student is no longer enrolled or the employee or faculty member is no longer employed by Yale University	Y		Conn. Agencies Regs. § 19-13-D43a(g)(5)(B); Conn. Gen. Stat. § 19a-25c
HEALTH	PATIENT MEDICAL	Records regarding a patient's status as a veteran	Duration of medical record retention period	NS		Conn. Gen. Stat. § 19a-490b(c)
HEALTH	PATIENT MEDICAL	Mammography films and reports	5 years, or 10 years if no additional mammograms of the patient are performed at the facility	NS	Reports kept in the medical record should be retained for the duration of the medical record retention period, if longer than the 5/10 years	21 C.F.R. § 900.12(c)(4)(i)
HEALTH	PATIENT MEDICAL	Records for each patient fitted with prescription eyeglasses or contact lenses	7 years	NS	§ 19a-14-51 is applicable only to individual licensed opticians	Conn. Agencies Regs. § 19a-14-51
HEALTH	GENERAL LAB AND TESTING	For laboratories performing nonwaived testing, all records, including proficiency testing program report forms used by the laboratory to record proficiency testing results including the attestation statement provided by PT program, signed by analyst and the laboratory director, documenting that proficiency testing samples were tested in the same manner as patient specimens	2 years from the date of the proficiency testing event	NS		42 C.F.R. § 493.801(b); 42 C.F.R. § 493.1105
HEALTH	GENERAL LAB AND TESTING	Records of test requisitions and test authorizations, including the patient's chart or medical record if used as the test requisition or authorization	7 years	NS		42 C.F.R. § 493.1105(a)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	GENERAL LAB AND TESTING	Quality control and patient test records (including instrument printouts, if applicable), and records documenting all analytic systems activities	2 years	NS		42 C.F.R. §§ 493.1105 and 493.1252; College of American Pathologists, Minimum Guidelines for the Retention of Laboratory Records ("CAP")
HEALTH	GENERAL LAB AND TESTING	Records of test system performance specifications that the laboratory establishes or verifies	Greater of the period of time the test system is used or 2 years	NS		42 C.F.R. § 493.1105
HEALTH	GENERAL LAB AND TESTING	Written policies and procedures implementing and monitoring quality systems for all phases of the total testing process as well as general laboratory systems (nonwaived testing)	2 years from date of exam	NS		42 C.F.R. § 493.1200
HEALTH	GENERAL LAB AND TESTING	Written procedure manual for all tests, assays and exams performed by the laboratory	2 years from date test, assay, or exam is discontinued	NS		42 C.F.R. § 493.1251
HEALTH	GENERAL LAB AND TESTING	Documentation of the establishment and verification of performance specifications, function checks, all control procedures, analytic systems quality assessment	2 years	NS	Recommend at least 2 years, consistent with requirements for other testing records under 42 C.F.R § 493.1105 and CAP	42 C.F.R. §§ 493.1253-1289, 1299
HEALTH	GENERAL LAB AND TESTING	Immunohematology records, reports, blood and blood product records, and transfusion records	Later of 5 years after the records of processing have been completed or 6 months after the latest expiration date for the individual product (retain indefinitely if there is no expiration date)	NS		42 C.F.R. § 493.1105
HEALTH	GENERAL LAB AND TESTING	All proficiency testing records	2 years	NS		42 C.F.R. § 493.1105
HEALTH	GENERAL LAB AND TESTING	All laboratory quality systems assessment records	2 years	NS		42 C.F.R. § 493.1105
HEALTH	GENERAL LAB AND TESTING	Original test reports (including final, preliminary and corrected reports)	Except as otherwise noted, 2 years from the date of reporting	NS		42 C.F.R. § 493.1105
HEALTH	GENERAL LAB AND TESTING	Positive (abnormal) lab reports and PKU reports	5 years	NS	This retention period applies only to lab and PKU records maintained by practitioners	Conn. Agencies Regs. § 19a-14-42
HEALTH	GENERAL LAB AND TESTING	Laboratory accession log	2 years			CAP
HEALTH	GENERAL LAB AND TESTING	EEG and ECG Tracings	7 years	NS	This retention requirement applies only to tracings maintained by practitioners	Conn. Agencies Regs. § 19a-14-42
HEALTH	GENERAL LAB AND TESTING	Reports on EEG and ECG Tracings	Duration of the medical record	NS	This retention requirement applies only to reports of tracings maintained by practitioners	Conn. Agencies Regs. § 19a-14-42
HEALTH	GENERAL LAB AND TESTING	X-Ray films	5 years	NS	This retention requirement applies only to films maintained by practitioners	Conn. Agencies Regs. § 19a-14-42
HEALTH	GENERAL LAB AND TESTING	Patient test reports and test report information maintained as part of the patient's chart or medical record	Retention period of the medical record		Must be maintained so as to be readily available to the lab or CMS	42 C.F.R. § 493.1291
HEALTH	PATHOLOGY	Test reports	Later of 10 years after date of reporting or the duration of the medical record	NS		42 C.F.R. § 493.1105

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	PATHOLOGY	Pathology slide reports	For the duration of the medical record	NS	This retention requirement applies only to pathology slide reports maintained by practitioners	Conn. Agencies Regs. § 19a-14-42
HEALTH	PATHOLOGY	Surgical pathology reports	10 years			CAP
HEALTH	PATHOLOGY	Pathology specimen blocks (except as otherwise noted)	2 years from date of exam			42 C.F.R. § 493.1105
HEALTH	PATHOLOGY	Surgical pathology paraffin blocks	10 years			CAP
HEALTH	PATHOLOGY	Pathology slides (except as otherwise noted)	7 years	NS	This retention requirement applies only to pathology slide reports maintained by practitioners	Conn. Agencies Regs. § 19a-14-42
HEALTH	PATHOLOGY	Surgical pathology slides	10 years	n/a		CAP
HEALTH	PATHOLOGY	Clinical pathology permanently stained slides – microbiology (gram, trichrome, etc.)	7 years			CAP
HEALTH	PATHOLOGY	Histopathology slides	10 years from date of exam	n/a		42 C.F.R. § 493.1105
HEALTH	PATHOLOGY	Clinical pathology patient test records	2 years	n/a		CAP
HEALTH	PATHOLOGY	Clinical pathology peripheral blood smears/body fluid smears	7 days	n/a		CAP
HEALTH	CYTOLOGY	Slide preparations	5 years from date of exam (with exceptions for proficiency testing)	NS		42 C.F.R. § 493.1105
HEALTH	CYTOLOGY	Slides (negative-unsatisfactory)	5 years	n/a		CAP
HEALTH	CYTOLOGY	Slides (suspicious-positive)	Permanent	n/a		CAP
HEALTH	CYTOLOGY	Fine needle aspiration slides	10 years; permanent for abnormal slides	n/a		CAP
HEALTH	CYTOLOGY	Reports	10 years; permanent for abnormal reports	n/a	For abnormal reports, permanent retention may be prudent.	CAP
HEALTH	AUTOPSY, NON-FORENSIC	Wet tissue	3 months from final report	n/a		CAP
HEALTH	AUTOPSY, NON-FORENSIC	Paraffin blocks	10 years	n/a		CAP
HEALTH	AUTOPSY, NON-FORENSIC	Slides	10 years	n/a		CAP
HEALTH	AUTOPSY, NON-FORENSIC	Reports	10 years	n/a		CAP
HEALTH	AUTOPSY, FORENSIC	Wet stock tissue	1 year	n/a		CAP
HEALTH	AUTOPSY, FORENSIC	Paraffin blocks	Permanently	n/a		CAP
HEALTH	AUTOPSY, FORENSIC	Reports	Permanently	n/a		CAP
HEALTH	AUTOPSY, FORENSIC	Slides	Permanently	n/a		CAP
HEALTH	AUTOPSY, FORENSIC	Gross photographs/negatives	Permanently	n/a		CAP
HEALTH	AUTOPSY, FORENSIC	Accession log	Permanently	n/a		CAP
HEALTH	CYTOGENICS	Permanently stained slides	3 years	n/a		CAP
HEALTH	CYTOGENICS	Fluorochrome stained slides	At the discretion of the laboratory director	n/a		CAP

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	CYTOGENICS	Fixed cell pellet	2 weeks after final report	n/a		CAP
HEALTH	CYTOGENICS	Final reports	20 years	n/a		CAP
HEALTH	CYTOGENICS	Diagnostic images (digitized prints or negatives)	20 years	n/a		CAP
HEALTH	FLOW CYTOMETRY	Gated dot plots and histograms	10 years	n/a		CAP
HEALTH	BLOOD	Records for manufacturing of blood and blood components generally: Complete history of the work performed, including person performing the work, dates of the various entries, test results and interpretation of the results, expiration date assigned to specific products, records to determine lot numbers of supplies and reagents used for specific lots or units of the final product	Later of 10 years after the records of processing have been completed or 6 months after the latest expiration date for the individual product (retain indefinitely if there is no expiration date)	NS		21 C.F.R. § 606.160
HEALTH	BLOOD	Donor selection records: medical interview and exam and, where applicable, informed consent; permanent and temporary deferrals for health reasons including reasons for deferral; donor adverse reaction complaints and reports, including results of all investigations and follow-up; therapeutic bleedings, including signed requests from attending physicians, donor's disease and disposition of units; immunization, including informed consent, identification of the antigen, dosage and route of administration; blood collection, including identification of the phlebotomist; records to relate the donor with the unit number of each previous donation from that donor; records of quarantine, notification, testing and disposition performed pursuant to 21 C.F.R. 610.46 and 47; records of notification of donors deferred or determined not to be suitable for donation including follow-up if initial attempt to notify fails; address, provided at time of donation, where donor may be contacted within 8 weeks after donation; records of notification of the referring physician of a deferred autologous donor including follow-up if notification fails.	10 years	NS	If applicable, CAP and the American Association of Blood Banks ("AABB") Standards for Blood Banks and Transfusion Services require permanent retention of records of indefinitely deferred donors, permanently deferred donors, and donors placed under surveillance for the recipient's protection (e.g., donors implicated in a hepatitis positive recipient).	21 C.F.R. § 606.160(d); CAP; AABB Standards for Blood Banks and Transfusion Services
HEALTH	BLOOD	Blood processing records, including results and interpretations of all tests; component preparation including all relevant dates and times; separation and pooling of recovered plasma; centrifugation and pooling of recovered plasma; labeling including initials of persons performing the procedure	10 years	NS		21 C.F.R. § 606.160; AABB

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	BLOOD	Records of distribution and disposition of blood and blood products, including visual inspection of whole blood and red blood cells during storage and immediately before distribution; storage temperature including initialed temperature recorder charts; reissue, including records of proper temperature maintenance; emergency release of blood including signature of requesting physician	10 years	NS		21 C.F.R. § 606.160; AABB
HEALTH	BLOOD	Records for blood and blood components specifically – results of all compatibility tests, including cross matching, testing of patient samples, antibody screening and identification	10 years	NS		21 C.F.R. § 606.160; AABB
HEALTH	BLOOD	Results of confirmatory testing, including quality control records; calibration and standardization of equipment; performance checks on sterile technique; period check on sterile technique; periodic tests of capacity of shipping containers to maintain proper temperature in transit; proficiency test results	10 years	NS		21 C.F.R. § 606.160; AABB
HEALTH	BLOOD	Transfusion reaction reports and complaints, including records of investigations and follow-up	10 years	NS		21 C.F.R. § 606.160; AABB
HEALTH	BLOOD	Sterilization of supplies and reagents prepared within the facility including date, time interval, temperature and mode; responsible personnel; biological product deviations; maintenance records for equipment and general physical plant; supplies and reagents used in the collection, processing and compatibility testing of blood and blood components	10 years	NS		21 C.F.R. § 606.160; AABB
HEALTH	BLOOD	Records of distribution and receipt	As needed to facilitate any needed recall; no specific retention period	NS		21 C.F.R. § 606.165; AABB
HEALTH	BLOOD	Records of complaints of adverse reactions including report of investigation made by collecting or transfusing facility	10 years	NS		21 C.F.R. § 606.170; AABB

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	CONTROLLED SUBSTANCES	Practitioners: Records of all controlled substances received, administered, dispensed or professionally used, Including: the date of receipt ; name and address of the person from whom received ; the kind and quantity of controlled substances received ; the proportion of controlled substances; the date of selling, administering or dispensing and the kind and quantity administered or dispensed; the name of the person to whom, or for whose use, the substances were sold, administered or dispensed ; the address of such person or owner	3 years from the date of the transaction	Y *	Maintain separately from other drug records; * Conn. Gen. Stat. § 21a-244a permits electronic retention of drug records (records of drug ordering, drug distribution, receipt of drugs, storage of drugs, disposition of drugs, and orders of drugs issued by a licensed practitioner for a patient) using an electronic data processing system or other electronic media	Conn. Gen. Stat. § 21a-254(b), (c), (f)
HEALTH	CONTROLLED SUBSTANCES	Yale U. Health Services In-Patient Care Facility: Records of all controlled substances received or dispensed showing: the date of receipt ; name and address of the person from whom received; the kind and quantity of controlled substances received; the proportion of controlled substances; the date of administering or dispensing and the kind and quantity administered or dispensed ; the name of the person to whom, or for whose use, the substances were administered or dispensed	3 years from the date of the transaction	Y *	Maintain separately from other drug records; *Conn. Gen. Stat. § 21a-244a permits electronic retention of drug records (records of drug ordering, drug distribution, receipt of drugs, storage of drugs, disposition of drugs, and orders of drugs issued by a licensed practitioner for a patient) using an electronic data processing system or other electronic media	Conn. Gen. Stat. § 21a-254(e), (f)
HEALTH	CONTROLLED SUBSTANCES	**If using a unit dose drug distribution system, alternative recordkeeping requirements for the Yale U. Health Services In-Patient Care Facility: Records of all disposition of controlled substances from any area of the facility to other facility locations, including: the name, form, strength and quantity of the drug dispensed; the date dispensed ; the location within the facility to which the drug was dispensed. In addition , records for each resident must be maintained including: the name, form, strength and quantity of the drug administered ; the date and time administered; identification of the nurse or practitioner administering each drug dose	3 years from the date of the transaction	Y *	Maintain separately from other drug records; **If using a unit dose drug distribution system, records may instead be kept as specified immediately below. * Conn. Gen. Stat. § 21a-244a permits electronic retention of drug records (records of drug ordering, drug distribution, receipt of drugs, storage of drugs, disposition of drugs, and orders of drugs issued by a licensed practitioner for a patient) using an electronic data processing system or other electronic media	Conn. Gen. Stat. § 21a-254(e), (g)
HEALTH	CONTROLLED SUBSTANCES	Yale U. Health Services Infirmary: Records of all controlled substances received or dispensed, including date of receipt; name and address of the person from whom received ; the kind and quantity of controlled substances received; the proportion of controlled substances, the date of administering or dispensing, and the kind and quantity administered or dispensed ; the name of the person to whom, or for whose use, the substances were sold, administered or dispensed ; the time of administering or dispensing; the prescribing physician ; the nurse administering or dispensing the substance	3 years from the date of the transaction	Y *	Maintain separately from other drug records; * Conn. Gen. Stat. § 21a-244a permits electronic retention of drug records (records of drug ordering, drug distribution, receipt of drugs, storage of drugs, disposition of drugs, and orders of drugs issued by a licensed practitioner for a patient) using an electronic data processing system or other electronic media	Conn. Gen. Stat. § 21a-254(e), (f)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	CONTROLLED SUBSTANCES	Applicable to the laboratory , and the Yale U. Health Services Ambulatory Care Services : Records of all controlled substances received, administered, dispensed or professionally used, Including: the date of receipt ; name and address of the person from whom received ; the kind and quantity of controlled substances received; the proportion of controlled substances; the date of administering or dispensing, and the kind and quantity administered or dispensed; the name of the person to whom, or for whose use (or, if applicable to the laboratory, the owner and species of animal for which) the substances were administered or dispensed; the address of such person or owner	3 years from the date of the transaction	Y *	Maintain separately from other drug records; * Conn. Gen. Stat. § 21a-244a permits electronic retention of drug records (records of drug ordering, drug distribution, receipt of drugs, storage of drugs, disposition of drugs, and orders of drugs issued by a licensed practitioner for a patient) using an electronic data processing system or other electronic media	Conn. Gen. Stat. § 21a-254(e), (f)
HEALTH	CONTROLLED SUBSTANCES	For all practitioners, the laboratory, Infirmary, In-Patient Care Facility, Ambulatory Care Services , and any licensed pharmacy (if applicable): Records of all stocks of controlled substances on hand, including a detailed list of any controlled substances lost, destroyed or stolen, the kind and quantity of such substances and the date of the discovery of such loss, destruction or theft.	To be prepared biennially, and retained for 3 years from the date of inventory or record	Y *	Maintain current and separate from other records. With respect to narcotic treatment programs and practitioners holding a DEA registration, inventories and records of Schedule I and II substances, and Schedule III, IV and V substances, respectively, must be kept separately from each other and all other records (or, with respect to Schedule III, IV and V drugs, in a form that is readily retrievable from the ordinary business records). Pharmacies holding a DEA registration must maintain prescriptions in a separate prescription file and prescriptions for Schedule III – V drugs in a separate file or in a form readily retrievable. *Conn. Gen. Stat. § 21a-244a permits electronic retention of drug records (records of drug ordering, drug distribution, receipt of drugs, storage of drugs, disposition of drugs, and orders of drugs issued by a licensed practitioner for a patient) using an electronic data processing system or other electronic media pursuant to regulations	21 U.S.C. § 827; 21 C.F.R. § 1304.03, .04; Conn. Gen. Stat. § 21a-254(h)
HEALTH	CONTROLLED SUBSTANCES	Separate inventories of controlled substances on hand for each registered location and independent activity registered	Inventories to be taken every 2 years	NS		21 C.F.R. § 1304.11

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	CONTROLLED SUBSTANCES	Financial and shipping records	2 years from the date of inventory or record	NS*	Section 1304 requirements are applicable if: registered to manufacture or distribute Schedule I, II, III, IV or V controlled substances; registered to distribute, import or export list I chemicals; for practitioners and pharmacies, registered to dispense or conduct research with Schedule II, III, IV or V controlled substances; for practitioners, registered to dispense narcotic drugs as part of maintenance or detoxification program ; registered to import Schedule I, II, III, IV or V controlled substances ; registered to export Schedule I, II, III or IV controlled substances. *Electronic records are contemplated with respect to an approved central record-keeping system (21 C.F.R. § 1304.04(b)(2))	21 C.F.R. § 1304.04(a)
HEALTH	CONTROLLED SUBSTANCES	Records of each substance manufactured, imported, received, sold, delivered, exported or otherwise disposed	2 years from the date of record	NS	See above regarding applicability for Section 1304 requirements	21 C.F.R. § 1304.21
HEALTH	CONTROLLED SUBSTANCES	For registered manufacturers or distributors: records required under 21 C.F.R. 1304.22 relating to controlled substances in finished form and in bulk form	2 years from the date of record	NS	See above regarding applicability for Section 1304 requirements	21 C.F.R. § 1304.22(a), (b)
HEALTH	CONTROLLED SUBSTANCES	For dispensers and researchers: records relating to controlled substances in finished form AND number of units/volume dispensed, to whom (including address), date, name/initials of individual dispensing	2 years from the date of record	NS	See above regarding applicability for Section 1304 requirements	21 C.F.R. § 1304.22(c)
HEALTH	CONTROLLED SUBSTANCES	For importers and exporters: records relating to controlled substances in finished form, AND quantities disposed of, quantity and date exported and export permit or declaration number	2 years from the date of record	NS	See above regarding applicability for Section 1304 requirements	21 C.F.R. § 1304.22(d)
HEALTH	CONTROLLED SUBSTANCES	For reverse distributors, records regarding each controlled substance in bulk form, and each in finished form	2 years from the date of record	NS	See above regarding applicability for Section 1304 requirements	21 C.F.R. § 1304.22(e)
HEALTH	CONTROLLED SUBSTANCES	If registered to conduct chemical analysis with controlled substances: for each substance the name, form of, concentration, number of forms of each received; date/quantity of each receipt, importation or manufacture; name/address and registration number of person from whom substance was received; quantity distributed, exported or destroyed including name/address and registration number of person to whom it was distributed or exported	2 years from the date of record	NS	See above regarding applicability for Section 1304 requirements	21 C.F.R. § 1304.23
HEALTH	CONTROLLED SUBSTANCES	Pharmaceutical records relating to drug treatment programs	2 years from the date of record	NS	See above regarding applicability for Section 1304 requirements	21 C.F.R. § 1304.24
HEALTH	CONTROLLED SUBSTANCES	For practitioners dispensing Gamma-hydroxybutyric acid: name, federal and state registration numbers and expiration dates of prescriber, verification that such practitioner has the appropriate registration to prescribe, patient's name/address and insurance provider	2 years from the date of record	NS	See above regarding applicability for Section 1304 requirements	21 C.F.R. § 1304.26
HEALTH	CONTROLLED SUBSTANCES	DEA Form 222	2 years	NS	Maintain separately from all other records	21 C.F.R. § 1305.17

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	CONTROLLED SUBSTANCES	Power of attorney to issue orders for <u>Schedule I and II</u> controlled substances	Retain with Form 222, for same period as any order bearing the signature of the attorney	NS		21 C.F.R. § 1305.05
HEALTH	CONTROLLED SUBSTANCES	Electronic record of every order submitted electronically for a <u>Schedule I or II</u> controlled substance and, linked to each order, a record of the number of commercial or bulk containers furnished on each item, the date on which the supplier shipped the containers to the purchaser; unaccepted/defective/voided orders and linked statement	2 years	Y		21 C.F.R. § 1305.22(d), .27, .28
HEALTH	CONTROLLED SUBSTANCES	For Schedule II controlled substances, if a central fill pharmacy : a copy of the prescription (or electronic record), date of receipt and name of pharmacist, record of date delivered to retail pharmacy and method of delivery	2 years	NS		21 C.F.R. § 1306.15, .27
HEALTH	CONTROLLED SUBSTANCES	For Schedule III or IV controlled substances: Documentation verifying refill information entered into an automated system used for refills, with hard copy dated and signed by refilling pharmacist	2 years	Y/N	Must be maintained at the pharmacy	21 C.F.R. § 1306.22(b)
HEALTH	CONTROLLED SUBSTANCES	For Schedule III, IV or V controlled substances: Prescriptions transferred between pharmacies for refill purposes (applicable to both the transmitting and receiving pharmacy)	2 years	NS		21 C.F.R. § 1306.25(b)(3)
HEALTH	CONTROLLED SUBSTANCES	Bound record book for dispensing of substances under <u>Schedules III, IV, or V</u> that are not a "prescription drug," maintained by the pharmacist, containing name/address of purchaser, name/quantity of substance, name/initials of dispensing pharmacist	2 years	NS		21 C.F.R. § 1306.26(e)
HEALTH	CONTROLLED SUBSTANCES	Records of regular disposal of controlled substances	2 years	NS		21 C.F.R. § 1307.21
HEALTH	PHARMACY	Reports of the unauthorized destruction or loss of controlled substances	To be "retained;" no specific retention period; Recommendation: 3 years from date of the report	NS	Applicable to specified pharmacy licensure categories (e.g., community pharmacies, nuclear pharmacies, long-term care pharmacies). * Special requirements for nuclear pharmacies	Conn. Agencies Regs. § 21a-262-3(a)(3); § 21a-262-3(b)(2)
HEALTH	PHARMACY	Prescriptions filled by pharmacist	3 years	Y *	* Conn. Gen. Stat. § 21a-244a permits electronic retention of drug records (records of drug ordering, drug distribution, receipt of drugs, storage of drugs, disposition of drugs, and orders of drugs issued by a licensed practitioner for a patient) using an electronic data processing system or other electronic media	Conn. Gen. Stat. § 21a-250(a)
HEALTH	PHARMACY	Receipts given when a record is removed by a person authorized to enforce for purposes of investigation or as evidence	3 years	NS		Conn. Gen. Stat. § 21a-254(i)
HEALTH	PHARMACY	For retail pharmacies that utilize services of a central fill pharmacy: record of all central fill pharmacies, including name, address and DEA number that are authorized to fill prescriptions on its behalf	2 years from the date of inventory or record	NS		21. C.F.R. § 1304.05

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	PHARMACY	For central fill pharmacies : records of all retail pharmacies including name, address and DEA number for which it is authorized to fill prescriptions	2 years from the date of inventory or record	NS		21 C.F.R. § 1304.05
HEALTH	PHARMACY	For prescription information submitted from a retail pharmacy to a central fill pharmacy: if a retail pharmacy , the original prescription and record of receipt of the filled prescription	2 years	NS		21 C.F.R. § 1306.15, .27
HEALTH	PHARMACY	File or ledger of prescriptions filled: numerical order; date of filing; name and address of prescribing practitioner; name and address of patient; name and address of owner or animal for whom written and species of animal; initials of dispensing pharmacy	3 years	N*	* Assuming "file or ledger" implies hard copy. These provisions are not applicable to institutional pharmacies dispensing to inpatients nor are they applicable to the electronic storage of prescription information; the latter is subject to regulatory requirements governing electronic prescription information	Conn. Gen. Stat. § 20-615
HEALTH	PHARMACY	Documentation of refill information entered into computer for prescription for non-controlled substance by hard copy printout (may omit name/address of patient and address of prescribing practitioner)	3 years	Y	Prescription refill data must be readily available for 6 months, the remaining information may be archived. Documentation requirements are applicable to specified pharmacy licensure categories (e.g., community pharmacies, nuclear pharmacies, long-term care pharmacies). There are more specific, special requirements for nuclear pharmacies	Conn. Agencies Regs. § 20-576-46
HEALTH	PHARMACY	Records relating to returned prescriptions	2 years	NS		21 C.F.R. § 1307.12
HEALTH	PHARMACY	Pharmacy quality assurance program	Current copy to be available to pharmacy personnel	NS	Applicable to specified pharmacy licensure categories (e.g., community pharmacies, nuclear pharmacies, long-term care pharmacies). * Special requirements for nuclear pharmacies	Conn. Agencies Regs. § 20-635-5
HEALTH	PHARMACY	Records of quality assurance review for prescription errors	3 years	NS	Applicable to specified pharmacy licensure categories (e.g., community pharmacies, nuclear pharmacies, long-term care pharmacies). * Special requirements for nuclear pharmacies	Conn. Agencies Regs. § 20-635-5
HEALTH	PHARMACY	Records of all reported prescription errors	3 years	NS	Applicable to specified pharmacy licensure categories (e.g., community pharmacies, nuclear pharmacies, long-term care pharmacies). * Special requirements for nuclear pharmacies	Conn. Gen. Stat. § 20-635-5
HEALTH	PHARMACY	Record of initial and continuing training of pharmacy technicians, including signature of each new pharmacist manager that s/he has read the record	Duration of employment plus 3 years	NS	Applicable to specified pharmacy licensure categories (e.g., community pharmacies, nuclear pharmacies, long-term care pharmacies). * Special requirements for nuclear pharmacies	Conn. Agencies Regs. § 20-576-37(c)
HEALTH	MEDICARE AND MEDICAID	Records and correspondence relating to claims reimbursement, including acknowledgements of Medicare electronic claims received by insurers and remittances	Tax year plus 15 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 6-10 years	42 C.F.R. § 413.20; 42 C.F.R. § 413.24 (cost report documentation)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	MEDICARE AND MEDICAID	Cost Report documents: Cost reports filed with the Department of Health and Human Services for Medicare/Medicaid reimbursement; Cost Report Appeals filed with the Department of Health and Human Services; Workpapers essential to constructing a Cost Report or Cost Report Appeal	Tax year plus 15 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 6-10 years	42 C.F.R. § 413.20; 42 C.F.R. § 413.24
HEALTH	CONTRACTS	Information concerning financial relationships between physicians and DHS entities	10 years	NS	Per Stark regulations, CMS may request information on physician-DHS entity relationships. The information must be provided within 30 days; entities must retain the information for the length of time specified by applicable regulatory requirements pertaining to the information (e.g., IRS requirements). False Claims Act statute of repose is 6 – 10 years	42 USC 1395x (v)(l)(l); 42 C.F.R. § 411.361
HEALTH	CONTRACTS	Other agreements for services reimbursable by Medicare or Medicaid	10 years	NS	False Claims Act statute of repose is 6 – 10 years	
HEALTH	CONTRACTS	Managed Care Agreements	7 years	n/a	Connecticut statute of limitation for contracts is 6 years	
HEALTH	COMPLIANCE	Records relating to federal investigations	10 years	n/a	False Claims Act statute of repose is 6 – 10 years	
HEALTH	COMPLIANCE	Copies of legally required reports/forms submitted to government agencies	10 years	n/a	False Claims Act statute of repose is 6 – 10 years	
HEALTH	COMPLIANCE	Internal compliance investigation case files	10 years	n/a	False Claims Act statute of repose is 6 – 10 years	
HEALTH	COMPLIANCE	Records and work papers related to internal or external audits of compliance policies or practices and/or reimbursement processes	10 years	n/a	False Claims Act statute of repose is 6 – 10 years	
HEALTH	COMPLIANCE	Records documenting compliance training/education	10 years	n/a	False Claims Act statute of repose is 6 – 10 years	
HEALTH	IRB	Copies of all research proposals reviewed; scientific evaluations accompanying the proposals; approved informed consent documents; progress reports submitted by investigators; list of IRB members including name, degrees, representative capacity, indications of experience sufficient to describe each member's anticipated contributions to deliberations, and any employment or other relationship between each member and the institution; written procedures for the IRB; statements of significant new findings presented to subjects	3 years after completion of the research	NS		21 C.F.R. § 56.115
HEALTH	MISC.	For the Yale University Health Services In-Patient Care Facility, posted daily nurse staffing data	18 months	NS		42 C.F.R. § 483.30(e)(2)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
HEALTH	MISC.	For any class II or class III device for which the FDA has issued an order and for which (i) the failure of the tracking device would be reasonably likely to have serious health consequences, or (ii) the device is intended to be implanted in the human body for more than 1 year, or (iii) the device is a life-sustaining or life-supporting device used outside a device user facility: records each time the device is distributed for use by a patient including the following information: lot, batch, model or serial number, name, address, telephone and Social Security number of the patient, location of the device, date provided to patient, name, address and telephone number of prescribing physician, name address and telephone of the physician regularly following the patient if different, the date the device was permanently retired from use (if applicable)	Useful life of the device	NS	A patient may refuse release of his/her name, address, telephone number, Social Security number and any other identifying information for the purpose of tracking	21 C.F.R. §§ 821.30, .55, .60
HEALTH	MISC.	For the Yale University Health Services In-Patient Care Facility, all financial information, data and records relating to the operation of the facility	10 years	NS		Conn. Gen. Stat. § 19a-498(d)
HEALTH	MISCELLANEOUS HEALTH	For the Yale University Health Services In-Patient Care Facility, all financial information, data and records relating to any real estate transactions affecting its operations	25 years	NS		Conn. Gen. Stat. § 19a-498(d)
MISC.	CAMPUS CRIME	Statistics on enumerated criminal offenses, and supporting records, that occur on campus during the most recent calendar year and the two preceding calendar years	4 years from the date the data were first available to ensure availability for inclusion into required reports	NS		20 U.S.C. 1092(f)(1)(F)
MISC.	CAMPUS CRIME	Warnings and notices given by Yale in compliance with the Clery Act	4 years	NS		20 U.S.C. § 1092(f) 34 C.F.R. § 668.46
MISC.	CAMPUS CRIME	Records in support of Yale's election not to issue a crime alert, as provided pursuant to the Clery Act	4 years	NS		20 U.S.C. § 1092(f) 34 C.F.R. § 668.46
MISC.	DRUG ABUSE PREVENTION	Records documenting the school's drug prevention program and results of its biennial review, both pursuant to the Drug-Free Schools and Communities Act, and any other records related to compliance with the Act	3 years after FY in which records were created	NS		34 C.F.R. § 86.103(b)
MISC.	HEALTH AND SAFETY	A roster of names and departments of safety and health committee members, record of attendance and minutes of meetings, all other records regarding the committee	3 years	NS	Committee members must be posted	Conn. Agencies Regs. § 31-40v-6
MISC.	HEALTH AND SAFETY	Annual fire extinguisher maintenance records	1 year after the earlier of the last entry or the life of the shell	NS		29 C.F.R. § 1910.157(e)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
MISC.	CIVIL RIGHTS	Any records regarding alleged Rehabilitation Act, Title VI or Title IX violations	4 years	n/a	The statute of limitations for claims under the Rehabilitation Act is governed by the state statute of limitations for personal injury actions (interpreted by courts to mean the statute of limitations on tort actions), in Connecticut 3 years	Morse v. University of Vermont, 973 F.2d 122 (2d Cir. 1992)
MISC.	CIVIL RIGHTS	Any records relating to federal civil rights claims (e.g. §§ 1981, 1983, 1985)	4 years	n/a	The statute of limitations for federal civil rights claims is governed by the state statute of limitations for personal injury actions; Lounsbury characterized Connecticut's statute of limitations for tort actions as the generally applicable limitation for personal injury actions, and thus used 3 years, consistent with the limitation on tort actions	Lounsbury v. Jeffries, 25 F.3d 131 (2d Cir. 1994)
MISC.	CIVIL RIGHTS	Records relating to the self-evaluation for compliance with the Rehabilitation Act including: a list of "interested persons" consulted in evaluating Yale policies for compliance with the Rehabilitation Act that do not or may not comply; a description of areas analyzed and problem identified re: above evaluation; a description of modifications made and remedial actions taken regarding the evaluation	4 years following completion of the self-evaluation	NS		34 C.F.R. § 104.6(c)(2)
MISC.	CIVIL RIGHTS	Self-evaluation (undertaken within 1 year of September 29, 2000) of current policies and practices regarding admission and treatment of students and employment policies	4 years after completion, including a description of any modifications or remedial action taken regarding policies and practices to comply with Title IX	NS		38 C.F.R. § 23.110(d)
MISC.	RECORDS RETENTION	Record Retention Schedule	Current year plus 10 years	n/a	To be kept at principal office	n/a
MISC.	RECORDS RETENTION	Record Destruction	Permanent	n/a	To be kept at principal office. The Sarbanes-Oxley sections cited establish criminal penalties for altering, hiding, destroying or falsifying documents, so maintaining permanent records showing that documents are destroyed in accordance with policy is prudent.	18 U.S.C. § 1519 and § 1512
STUDENT	YALE PERMANENT RECORD	Yale Student Record	Permanent	n/a		Conn. Agencies Regs. § 10a-34-22
STUDENT	STUDENT RECORDS UNDER FERPA	FERPA disclosure log; student's statement of disagreement with decision not to amend or correct education records in response to the student's request; record of student consent to the disclosure of personally identifiable information; waivers of the right to inspect and review confidential recommendations; most recent directive not to disclose directory information; record of decision to disclose student records without consent	Permanent	NS		20 U.S.C. § 1232g(a) 34 C.F.R. § 99
STUDENT	STUDENT RECORDS UNDER FERPA	Records demonstrating a student's tax-dependent status	As long as the student is enrolled	NS		34 C.F.R. 99.31(a)(8)

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
STUDENT	FOREIGN STUDENTS	All required records regarding students enrolled under F-1 and M-1 Visas	Until Yale has made report to INS regarding reasons for student's departure from Yale	NS		8 C.F.R. § 214.3(g)
STUDENT	FOREIGN STUDENTS	Records showing compliance with the requirement to report to INS the student's departure from the school	1 year	NS		8 C.F.R. § 214.3(g)
STUDENT	FOREIGN STUDENTS	Records regarding exchange visitors under J-1 Visas	3 years	NS		22 C.F.R. § 62.10(h)
STUDENT	STUDENTS WITH DISABILITIES	Records of requests by students for accommodations for disabilities	4 years after student leaves Yale	NS		n/a
TAX	FEDERAL TAXES	Form 990 and supporting materials	Permanent for 990s; 7 years for supporting materials	NS	Federal law requires that the three (3) most recent years' tax returns be kept at the organization's headquarters and made available upon request	26 U.S.C. § 301.6104(d)
TAX	FEDERAL TAXES	Reports and analysis related to specific tax accounts	7 years	NS*	* 26 C.F.R. § 31.6001-1 notes that no particular form is required; I.R.S. Revenue Procedure 97-22 governs the maintenance of books and records using an electronic storage system; I.R.S. Revenue Procedure 98-25 governs the maintenance of taxpayer records within an automatic data processing system (ADP)	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	FEDERAL TAXES	Correspondence related to federal income tax returns	7 years	NS*	* 26 C.F.R. § 31.6001-1 notes that no particular form is required; I.R.S. Revenue Procedure 97-22 governs the maintenance of books and records using an electronic storage system; I.R.S. Revenue Procedure 98-25 governs the maintenance of taxpayer records within an automatic data processing system (ADP)	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	FEDERAL TAXES	Tax compliance related records	7 years	NS*	* 26 C.F.R. § 31.6001-1 notes that no particular form is required; I.R.S. Revenue Procedure 97-22 governs the maintenance of books and records using an electronic storage system; I.R.S. Revenue Procedure 98-25 governs the maintenance of taxpayer records within an automatic data processing system (ADP)	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	FEDERAL TAXES	Federal employment tax returns and all workpapers and summary reports for federal employment tax returns	Permanent	NS*		26 C.F.R. § 31.6001-1
TAX	FEDERAL TAXES	Tax withholding certificate	6 years	NS*	* as above	26 C.F.R. § 53.6001-1
TAX	FEDERAL TAXES	Federal excise tax returns and workpapers and summary reports for federal excise tax returns	Permanent	NS*	* as above	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	FEDERAL TAXES	Federal income tax returns and all workpapers and summary reports for federal income tax returns	Permanent	NS*	* as above	27 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	FEDERAL TAXES	IRS reports containing tax audit findings, conclusions and agreements	Permanent	NS*	* as above	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
TAX	FEDERAL TAXES	Records related to protests, appeals and claims for refunds from federal income taxes	Permanent	NS*	* as above	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	FEDERAL TAXES	Research for acquisitions, divestitures and reorganizations including due diligence	6 years	NS*		26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	STATE AND LOCAL TAXES	State and local income tax or franchise tax returns; Property tax returns; Sales and Use tax returns	Permanent	n/a		n/a
TAX	STATE AND LOCAL TAXES	Workpapers and summary reports, and all audit reports and workpapers, for all state and local taxes	15 years	n/a		n/a
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Records of financial audits performed by an external party (may be used to support tax filings)	10 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Materials related to the management and collection of, and writing off of, bad debts (may be used to support tax filings)	10 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	27 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Records stating the financial condition of the organization, including but not limited to certified or official records stating such, at the end of its fiscal year (may be used to support tax filings)	10 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	28 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Profit and loss statements detailing Yale's financial condition (may be used to support tax filings)	Permanent	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Records documenting cash payments received, including a copy of the bill and the receipt; records may be batched for data entry (may be used to support tax filings)	7 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Daily revenue analysis report, listing daily and month-to-date information and month-to-date revenue by department (may be used to support tax filings)	7 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	All aged accounts and amounts as of month-end, as well as active account and pre-service account summaries (may be used to support tax filings)	7 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Discounted procedures report – year-to-date summary of gross and net revenue (may be used to support tax filings)	7 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Payments received from insurance companies (may be used to support tax filings)	7 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Current month and year-to-date late charges by department (may be used to support tax filings)	7 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Accounts receivable ageing information as of preliminary close by financial class and service code (may be used to support tax filings)	7 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Reports and workpapers related to the analysis of corporate debt (may be used to support tax filings)	10 years	NS	Tax assessment on tax levy action may be prosecuted up to 10 years after notification of assessment; False Claims Act statute of repose is 10 years	26 C.F.R. § 1.167(a)-11, 12 26 C.F.R. § 301.6501(a)-1; .6502-1 31 U.S.C. § 3731
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Records relating to bonds and debentures	7 years	NS	Retention per state statute of limitations	26 C.F.R. § 1.167(a)-11, 12 26 C.F.R. § 301.6501(a)-1
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Negotiable instruments requesting credit and detailing repayment conditions (may be used to support tax filings)	7 years	NS	Retention per state statute of limitations for contracts plus 1 year	26 C.F.R. § 1.167(a)-11, 12 26 C.F.R. § 301.6501(a)-1
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Contracts with financial or lending institutions that state the terms and conditions of a loan	7 years	NS	Retention per state statute of limitations for contracts plus 1 year	26 C.F.R. § 1.167(a)-11, 12 26 C.F.R. § 301.6501(a)-1
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Applications to financial or lending institutions to borrow money	7 years	NS	Retention per state statute of limitations for contracts plus 1 year	26 C.F.R. § 1.167(a)-11, 12 26 C.F.R. § 301.6501(a)-1

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Documentation of former financing obligations that have been paid off	7 years from the date the obligation has been paid	NS	Retention per state statute of limitations for contracts plus 1 year	26 C.F.R. § 301.6501(a)-1
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	General reports and workpapers related to financial data and transactions (may be used to support tax filings)	7 years	NS	Retention per state statute of limitations for contracts plus 1 year	26 C.F.R. § 301.6501(a)-1
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Materials documenting investments in bonds, including the actual bonds, purchase information, annual statements and investment reports (may be used to support tax filings)	Term of investment plus 7 years	NS	Retention per state statute of limitations for contracts plus 1 year	26 C.F.R. § 1.167(a)-11, 12 26 C.F.R. § 301.6501(a)-1
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Materials documenting investments in securities, including proof of ownership, purchased information, annual statements and investment reports	Term of investment plus 7 years	NS	Retention per state statute of limitations for contracts plus 1 year	26 C.F.R. § 1.167(a)-11, 12 26 C.F.R. § 301.6501(a)-1
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Account ledgers/ledger indexes	Tax year plus 15 years	NS		26 C.F.R. § 6501(a)-1
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Accounts receivable ledger	Tax year plus 15 years	NS		26 C.F.R. § 6501(a)-1

Record Type	Record Sub-Type	Record	Retention Period	E - Form	Comments	Citation
TAX	REVENUE, FINANCE AND INVESTMENT RELATED DOCUMENTS (EXCLUDING TAX-EXEMPT BONDS)	Cash journal entry summaries	Tax year plus 15 years	NS		26 C.F.R. § 6501(a)-1
TAX	REAL ESTATE	Records of mortgaged property	Satisfaction of mortgage plus 7 years	NS		26 C.F.R. § 1.167(a)-11, 12 26 C.F.R. § 301.6501(a)-1
TAX	REAL ESTATE	Real estate records, generally	6 years following the disposition of the property	n/a		n/a
TAX	REAL ESTATE	Materials documenting investments in real estate, futures or options, including purchase information, annual statements and investment reports	Disposition of investment plus 7 years	NS		26 C.F.R. § 1.167(a)-11, 12

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