



DOCUMENT RETENTION GUIDE

Canada and Alberta

Information Sheet | September 2026

Keep financial and tax records for **six years from the end of the last tax year they relate to**. Governing documents, minutes and similar permanent records are kept for the life of the organization, plus a set period after it ends. Alberta employment and privacy laws add a few shorter minimums.

The general rule (CRA)

- **Six years.** "Generally, you must keep all required records and supporting documents for a period of six years from the end of the last tax year they relate to" ([CRA](#)).
- **Late-filed returns.** Keep records six years from the date the late return was filed.
- **Objections and appeals.** Keep records until the latest of: the objection or appeal is resolved, the time for any further appeal has passed, or the six-year period has passed.
- **Where records are kept.** At your place of business or residence in Canada, unless CRA gives written permission to keep them elsewhere.
- **Electronic records.** Allowed, as long as they are complete, readable, and can be made available to CRA in Canada. Scanned copies must be true copies of the originals.
- **Destroying records early.** You need CRA's written permission, using [Form T137, Request for Destruction of Records](#).

Retention schedule

Where two rules apply to the same record, keep it for the longer period.

Record	Keep for	Authority
Accounting records: general ledger, journals, bank statements, cancelled cheques, invoices, receipts, credit card statements	6 years from the end of the last tax year they relate to	CRA, Keeping records
GST/HST records	6 years from the end of the year they relate to	CRA, GST/HST records
Payroll records: payroll registers, source deductions, remittances, T4 slips and summaries	6 years from the end of the last tax year they relate to	CRA general rule
Employee records: name, address, hours worked, wages, deductions, vacation, leaves, termination	At least 3 years from the date each record is made (Alberta). Keep pay and deduction records 6 years for CRA.	Alberta Employment Standards



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Record	Keep for	Authority
Records for a return filed late	6 years from the date the return was filed	CRA
Records under objection or appeal	Until the latest of: resolved, further appeal period passed, or 6 years passed	CRA
Corporation: minutes, bylaws, share and director registers	For the life of the corporation, then 2 years after dissolution	CRA
Corporation after dissolution: all other records	2 years after the date of dissolution	CRA
Unincorporated business or organization that ends	6 years from the end of the tax year it ended	CRA
Personal information about individuals	Only as long as reasonably needed for legal or business purposes, then securely destroy	Alberta PIPA
Individuals' own income tax records	At least 6 years	CRA, Individuals

Registered charities

CRA sets specific periods for registered charities. "Revoked" means the charity's registration has been revoked by CRA.

Record	Keep for
Duplicate official donation receipts	At least 2 years from the end of the calendar year the donations were made
Minutes of directors' or trustees' meetings	As long as the charity is registered, plus 2 years after revocation
Minutes of members' meetings	As long as the charity is registered, plus 2 years after revocation
Governing documents and bylaws	As long as the charity is registered, plus 2 years after revocation
Records of gifts with a 10-year (or longer) direction	As long as the charity is registered, plus 2 years after revocation
General ledger and books of final entry	6 years from the end of the last tax year they relate to; if revoked, 2 years after revocation
Financial statements, source documents and copies of the T3010 return	6 years from the end of the last tax year they relate to; if revoked, 2 years after revocation

Source: [CRA, Keeping adequate books and records](#).



Practical note. Donation receipts also support the donation entries in the general ledger. Many charities keep receipt copies for the full 6 years with the rest of that year's records.

Non-profit organizations that are not registered charities follow the general CRA rules in the schedule above.

Alberta requirements

- **Employment Standards Code.** Employers must keep employment records for at least 3 years (Alberta.ca). These include each employee's name and address, hours worked, wages and how they were calculated, deductions, vacation, leaves and termination details. Because pay and deduction records are also tax records, keep them 6 years to meet CRA.
- **Personal Information Protection Act (PIPA).** Organizations may keep personal information "only for as long as it is reasonable to carry out business or legal purposes." After that, destroy it securely or make it anonymous (Alberta.ca). Examples include guest registration forms, volunteer applications and staff files.

Corrections to commonly circulated guidance

Some retention lists found online mix up or overstate the rules. These points correct the most common errors.

- **Minutes, deeds and share records are not "2 years" and "forever" at the same time.** They are kept for the life of the organization. After a corporation is dissolved, all its records are kept for 2 more years.
- **Ledger support is not kept forever.** Documents supporting ledger entries follow the 6-year rule, unless they are under objection or appeal.
- **The 6 years run from the end of the last tax year the record relates to,** not from the date on the document.
- **Employee records.** Alberta's minimum is 3 years, but pay, deduction and T4 records must be kept 6 years for CRA.
- **FINTRAC's 5-year rule** applies only to FINTRAC reporting entities, such as banks, money services businesses, real estate brokers and accountants doing certain financial activities. It does not apply to most businesses, churches or charities.
- **There is no CRA rule for "personal records from the last updated information."** Personal information about people is governed by PIPA, as described above.

Good practice

- **File by fiscal year.** Label each box or folder with the year it relates to and its destruction date. This makes the 6-year rule easy to apply.



- **Keep a permanent file** for governing documents, bylaws, minutes, registration documents and property records.
- **Back up electronic records** and make sure older files can still be opened and read.
- **Destroy securely.** Shred paper and permanently delete electronic files containing financial or personal information. Keep a simple log of what was destroyed and when.
- **Hold records during a dispute.** Do not destroy anything related to an audit, objection, appeal or legal claim, even if its retention period has passed.
- **Have the Board approve a written retention policy** and review it every few years.

Sources

- CRA, [Where to keep your records, for how long and how to request permission to destroy them early](#)
- CRA, [Keeping adequate books and records \(registered charities\)](#)
- CRA, [Books and records \(registered charities\)](#)
- CRA, [What records to keep \(GST/HST\)](#)
- CRA, [How long should you keep your income tax records?](#)
- CRA, [Information Circular IC78-10, Books and Records Retention/Destruction](#)
- CRA, [Form T137, Request for Destruction of Records](#)
- Government of Alberta, [Employment standards rules: Payment of earnings](#)
- Government of Alberta, [Organization responsibilities for protecting personal information](#)

This sheet is general information, not legal or tax advice. Confirm specific situations with CRA or a professional accountant.