Record Retention Chart

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PERMANENT (Never Destroy)

- Articles of Incorporation
- Bylaws (all versions)
- IRS Determination Letter
- EIN documentation
- Board & Annual Meeting Minutes
- Board Resolutions
- Asset Transfer Agreements
- Insurance Policies (historical copies)
- Conflict of Interest disclosures
- Property record

7 YEARS

- Bank statements
- Deposit records
- Canceled checks
- General ledger
- Financial reports
- Tax filings (Form 990-N, 990-EZ, 990)
- Contracts (after expiration)
- Vendor agreements
- Grant records
- Cash count forms
- Expense reimbursement

4 YEARS (If Applicable)

- Payroll records
- Employment tax filings
- 1099 documentation

3 YEARS

- Routine correspondence
- Committee reports (non-financial)
- Volunteer sign-in sheets (unless tied to financial reporting)

DO NOT DESTROY IF:

- Litigation is pending or threatened
- Audit or investigation is underway
- Formal complaint is under review

When in doubt → Retain and consult Board.