

DOCUMENT RETENTION TABLE			
File Category	Item	Retention Period	
Corporate Records	Articles of Incorporation	Permanent	
	IRS Form 1023 Application for Tax Exemption	Permanent	
	IRS Determination Letter	Permanent	
	Bylaws and Amendments Thereto	Permanent	
	Corporate Resolutions	7 Years	
	Board and Committee Meeting Agendas	7 Years	
	Board and Committee Meeting Minutes	7 Years	
	Board Policies	7 Years	
	Conflict of Interest Disclosure Statements	4 Years	
Finance and Administration Records	Chart of Accounts	7 Years	
	Fiscal Policies and Procedures	7 Years	
	Audits	7 Years	
	Financial Statements (audited)	7 Years	
	General Ledger	7 Years	
	Check Registers/Books	7 Years	
	Business Expense Documents	7 Years	
	Bank Deposit Slips	7 Years	
	Cancelled Checks	7 Years	
	Invoices	7 Years	
	Investment Records (deposits, earnings, withdrawals)	7 Years	
	Property/Asset Inventories	7 Years	
	Petty Cash Vouchers, Cash Receipts, Credit Card Receipts	3 Years	
	Financial Statements (interim)	7 Years	
	Auditor Management Letters	7 Years	
	State Unemployment Tax Records	7 Years	
	Earnings Records	7 Years	
	Garnishment Records	7 Years	
	Payroll Tax Records	7 Years	
	W-2 Statements	7 Years	
	EFT Records	7 Years	
	IRS Form 990s	7 Years	
	State Sales Tax Exemption Letter	Permanent	
	Insurance Policies	Permanent	
	Real estate deeds, mortgages, bills of sale	Permanent	
	Human Resources Records	Employee Personnel Files	7 Years after Employment Ends

	Retirement Plan Benefits (plan descriptions and documents)	Permanent
	Employee Handbooks	Permanent
	Volunteer Handbooks	Permanent
	Job Descriptions	7 Years
	Workers Compensation Claims (after settlement)	7 Years
	Employment Applications and Resumes	3 Years
	IRS Form I-9 (store separately from personnel file)	Greater of 1 year after end of service, or 3 Years
	Withholding Tax Statements	7 Years
	Timecards	3 Years
	Job Postings	1 Year
Donor and Grant Records	Donor Correspondence	7 Years
	Grant Contracts, Applications, Documentation supporting Grant Payments, Grant Reporting, and Correspondence	7 Years after Expiration
	Grant Applications, if Declined or Denied	3 Years
General Forms of Media	Press Releases	Permanent
	Annual Report	Permanent
	Electronic Communications	7 Years