

A PTA should maintain copies of many important documents. A PTA's standing rules should indicate where files are located.

Current

- Contract in effect
- Documentation of equipment owned by PTA (asset list with depreciation of 20% per year)
- *Washington State PTA Uniform Bylaws*
- Standing rules, policies, and written procedures
- Reseller Permit

Three Years

- Correspondence (general, including email)
- Insurance certificates
- Financial and insurance matters

Five Years

- Washington State Department of Revenue filings

Seven Years

- Accounts payable records
- Budgets
- Cancelled checks
- Check register
- Monthly financial reports
- Income records
- Receipts/invoices
- Restricted donation forms (grant agreements)
- Contracts signed during previous six years but no longer in effect

Ten Years

- Annual incorporation renewals to Secretary of State
- Charitable registration renewals to Secretary of State
- Employer's reports and records (if PTA is an employer)
- Form 1096 Annual Summary & Transmittal (if filed)
- Form 1099-MISC (if filed)

Permanent

- Conformed Articles of Incorporation/Amendments/Restatements
- Certificate of Incorporation
- Legal correspondence
- Minutes (board & membership meetings) *
- PTA charter
- Letter of determination of tax-exempt status from IRS
- Letter assigning Employer Identification Number (EIN)
- Correspondence with IRS
- Forms 990/990EZ/990N and 990-T (to report unrelated business income, if applicable) with IRS
- Membership/board roster
- Completed Form 1023 or 1024 (application for tax exemption and all documents submitted as support)
- Financial reviews
- Golden Acorn and other award recipients

***Notes:** Minutes are maintained in a separate notebook and kept permanently.

Correspondence related to a specific retention requirement must be kept as specified for that requirement.