

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

Current

- Contracts 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
- Food Worker Card
- State/City/County Permits

Two Years

- General correspondence including email
- Bank reconciliations

Three Years

- Insurance renewal records
- Employer's reports and records (if PTA is an employer)

Four Years

- Form 1096 Annual Summary & Transmittal
- Form 1099-MISC

Five Years

- Washington State Department of Revenue filings
- Membership/board roster
- Insurance claims and payouts (this is 5 years after the claim is closed)

Seven Years

- Accounts payable records
- Accounts receivable 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- Contracts signed during previous six years but no longer in effect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

Permanent

- Charts of accounts
- General ledgers
- Inventory records
- Conformed Articles of Incorporation/Amendments/Restatements
- Certificate of Incorporation
- Legal correspondence
- Board and membership meeting minutes (kept in a separate notebook)
- 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
- Insurance certificates
- Completed Form 1023 or 1024 (application for tax exemption and all documents submitted as support)
- Financial reviews
- Golden Acorn and other award recipients