

## Sample Document Retention Schedule for a Small Local

File Category	Record	Recommended Retention Period
Union Records	Constitution and Bylaws (including all amendments)	Permanently
	Conflict-of-interest disclosure forms	Permanently
	Meeting minutes (board and committee meetings)	Permanently
Tax Records	Tax-exemption documents and related correspondence (Determination letter, letter assigning Employer Identification Number)	Permanently
	IRS Form 990-N (e-Postcard) filing confirmation	Permanently
	IRS Form 1099-MISC and Form 1096	Permanently
	Correspondence with the IRS	Permanently
Finance and Administration Records	Approved budget	7 years
	Audit reports (internal)	7 years
	Bank statements and reconciliations	7 years
	Contracts and leases (still in effect)	Permanently
	Canceled checks (except as noted below)	7 years
	Canceled checks (for important payments, such as taxes, purchase, property, special contracts, etc.). Checks should be filed with the papers pertaining to the underlying transaction.	Permanently
	Check registers and books	7 years
	Deposit records	7 years
	Disbursement records, including check request forms with invoices, receipts, etc.	7 years
	Financial operating policies	Permanently
	Financial statements (end of year)	Permanently
	Membership rosters	7 years
	Membership applications and renewal forms (prior to 2017-18)	7 years
Membership applications and renewal forms (beginning 2017-18 and going forward)	Permanently	

Refer to the detailed sample document retention schedule on pages 79-80 of the 2019 Treasurer's handbook for records not listed above.