



American Nuclear Society

Local Sections Committee

Appendix H: SECTION RECORD RETENTION GUIDELINES

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This material is presented for the purpose of assisting sections in dealing with the issue of record retention and is not intended to constitute legal or tax advice. Questions with regards to disposal of specific records should be directed to legal counsel or tax consultants.

Articles of Incorporation & Certificate	Permanent
Audited year-end financial statements	Permanent
Section Board of Directors Meeting Minutes	Permanent
Section Bylaws - Original & all amendments	Permanent
Section Meeting Minutes	Permanent
Year-end investment statements	Permanent
Annual corporate report to state/provincial government	As required by state/provincial law
IRS Filings (Form 990, 990-EZ, 990-N)	4 -7 years
Monthly Bank statements, cancelled checks, vendor invoices	4 years
Annual roster of Section Officers	As desired for historical value (3 years suggested)
Section Committee Meeting Minutes	As desired for historical value
Correspondence, program materials	As desired for historical value