

# Treasurer's File

Your file to be preserved and passed on to your successor should include the following:

1. Copy of all the PTA unit or Council bylaws and standing rules. Any amendments adopted to these documents.
2. Copy of the State and National PTA Bylaws.
3. Copy of the budget adopted by the organization, as well as any amended budgets adopted. Keep at least 3 years of budgets.
4. Receipt book to acknowledge money received by the treasurer.
5. Checkbook to disburse funds as authorized.
6. Treasurer's account book in which to keep the financial records of the organization.
7. Permanent IRS tax information including:
  1. Tax Exempt Status Letter (federal & state);
  2. Federal Identification Number (EIN #)
  3. Copies of filed Form 990 and other required IRS forms.
8. Copies of filed form NP-20 required by the Indiana Department of Revenue. The NP-20 is the Not-for-Profit organizations annual gross income tax exemption report.
9. Copies of filed Annual Financial Reports.
10. Current membership list.
11. Copy of PTA *Money Matters*. (Contains more detailed information)
12. Annual audit reports are kept permanently.
13. Accounts payable records are kept seven years.
14. Cash receipt records are kept seven years.