



# EAST MOUNTAIN FOOD PANTRY, INC.

1342 NM 333 • Suite B • Tijeras • NM • 87059-7351  
[www.EastMountainFoodPantry.org](http://www.EastMountainFoodPantry.org)

## EMFP Record Retention Schedule, Minimum Retention Periods

<b>ORGANIZATIONAL RECORDS</b>	
Articles of Incorporation	Permanent
Annual financial statements including financial statements and compliance audit reports	Permanent
By-Laws and all amendments thereon	Permanent
Business Licenses	Permanent
Correspondence - General - Legal - Members/Directors/Officers/Employees	6 years
Federal, state and local exemption applications including related correspondence	Permanent
Minutes of the Board of Directors and any committee with similar responsibilities	Permanent
Patents, trademarks and other intangibles	Permanent
Training Manuals	Permanent
<b>INSURANCE RECORDS</b>	
Insurance policies	6 years
Settled insurance claims	3 years

<b>TAX RETURNS</b>	
Income tax and informational (990)	Permanent
Other federal/state forms (1099s, 1096, 942, etc.)	6 years
Payroll taxes <ul style="list-style-type: none"> <li>- W2 and W3</li> <li>- Form 941</li> <li>- State withholding forms</li> <li>- State unemployment returns</li> </ul>	Permanent 6 years 6 years 6 years
Testing and compliance documentation for employee benefit plans	6 years

<b>PERSONNEL</b>	
Benefit plan documents and related modifications	Permanent
Employment contracts or similar documentation, pay history and related information and payroll election form for benefits including: <ul style="list-style-type: none"> <li>- Pension</li> <li>- Health coverage</li> </ul> Other benefits	6 years (after termination of employment)
Federal forms (W-4, I-9, etc.)	6 years (after termination of employment)
Garnishment agreements and related correspondence	6 years after completion
Summary Annual Reports	Permanent

<b>ACCOUNTING RECORDS</b>	
Annual budgets and approved revisions thereon	3 years
Bank reconciliations	3 years
Bank statements and related cancelled checks, bank credits and debits	6 years

<b>ACCOUNTING RECORDS (concluded)</b>	
Books of original entries, such as <ul style="list-style-type: none"> <li>- Cash receipts/Accounts Receivable</li> <li>- Cash disbursements/Accounts Payable</li> <li>- Sales</li> <li>- Purchases</li> </ul>	6 years for all
Chart of Accounts	6 years
Contracts, leases and similar agreements –relating to purchase and sale of assets	6 years (after disposition of asset)
Depreciation records	6 years
General and subsidiary ledgers	6 years
Internal and interim financial statements	6 years
Investment custodial and advisory statements	6 years
Vendor invoice and other supporting documentation	6 years