

- I. Items to keep in your permanent file
- A. Articles of Incorporation (and any amendments thereto).
 - B. Current copy of Constitution and Bylaws (and any amendments thereto).
 - C. Minutes of all board, membership and committee meetings.
 - D. Policy manuals (board policy manual, employee manual, gift acceptance policy, conflict of interest policy, operations manual, etc.).
 - E. Copy of IRS Form 1023 Application for Recognition of Exemption (and any amendments thereto) and FTB Form 3500.
 - F. IRS determination letter recognizing tax exempt status.
 - G. IRS letter referencing federal employer identification number.
 - H. EDD letter referencing California employer account number.
 - I. Employment files.
 - J. Deeds to real property.
 - K. Insurance policies / proof of insurance.
 - L. Leases, contracts, promissory notes, and other long-term agreements.
- II. Annual checklist
- A. File IRS Forms 990 / 990-EZ / 990-N and FTB Forms 199 / 109.
 - B. Verify that your non-profit corporation is “active” with the SOS.
 - C. Renew registration with Attorney General's Registry of Charitable Trusts.
 - D. File Statement of Information (Domestic Nonprofit) biennially with SOS.
 - E. File your real estate property exemption (if applicable) with your County.
 - F. Print complete set of books for year (and backup data files):
 - 1. Balance Sheet (aka Statement of Assets, Liabilities and Net Assets)
 - 2. P & L (aka Statement of Support, Revenues and Expenses)
 - 3. General Ledger
 - G. Archive donor records, bank statements, paid bills and receipts, etc. by year.