



American Council on Germany Records Retention Calendar

Articles of Incorporation	Permanent
Bylaws	Permanent
Board Meeting Agendas and Minutes	Permanent
Conflict of Interest Forms	9 Years
IRS Exemption Determination	Permanent
Audit Reports	7 years
Auditor Management Letters	7 years
IRS Form 990	7 years
IRS 1099s	7 years
W-2 Statements	7 years
Payroll Records	7 years
Bank Statements	5 years
Paid Bills	5 years
Bank Deposits	5 years
Insurance Policies – Expired	3 years
General Ledgers, journals, bank reconciliations	7 years
Donor Gift Records	Permanent
Office Leases – Expired	10 years
General Correspondence	10 years
Employee Personnel Files (Terminated)	10 years

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