

Documents New York Nonprofit Corporations Should Have Readily Available

The following is a list of documents that every New York-based nonprofit corporation should have available in its corporate office.

(Note: An organization may have a document retention policy requiring additional documents to be retained and/or documents to be retained for longer periods than indicated below. However, those documents do not necessarily need to be available in the corporate office.)

1. **One-page summary sheet** with important information about the Organization, including:
 - Date of incorporation
 - State of incorporation, if other than New York
 - Other states where the Corporation is registered to do business
 - EIN Number (federal employer identification number)
 - Date of IRS Determination Letter
2. **Certificate of Incorporation**, any **Amendments** to Certificate of Incorporation and **Approvals** from governmental agencies, if applicable
3. **Bylaws**, the most recently adopted version, with date of adoption; and any **amendments** to Bylaws (if not incorporated in the most current version)
4. **Charitable registration documents** filed with the New York Office of Attorney General, including initial registration, request for exemption (if applicable) and all annual reports
5. **Federal tax-related documentation**, including:
 - Application for Tax Exemption (Form 1023) and all attachments, and all communications from and to the IRS in connection with this filing
 - IRS 501(c)(3) Determination Letter
 - Three (3) most recent IRS 990 informational tax returns, 990Ts and/or 990 EZs (which must be kept in principal office of the organization. If the organization regularly maintains one or more regional or district offices having three or more employees, copies must also be kept at each such regional or district office.)
 - For smaller organizations that are not required to file a 990, three (3) most recent copies of the 990N
6. **State of New York tax-related documentation**, including:
 - New York State Corporation Franchise Tax Exemption
 - Application and Confirmation of Property Tax exemptions, if applicable
7. **Financial Statements or Independent Audit**, as applicable, for most recent fiscal year
8. **Budget** for current year
9. List of **voting members** (if applicable) and **minutes of members' meetings** (if applicable)



10. List of **Board Members** with names, home and business addresses, phone numbers, e-mail addresses and terms of board service with expiration date for each term
11. List of all **Board Committees**, including names and addresses of members of each Committee
12. List of **Officers** with names, home and business addresses, phone numbers and e-mail addresses
13. All Board **Resolutions**
14. **Minutes of Board of Directors' meetings** for the past 12 months
15. **All corporate policies** including:
 - Conflict of Interest Policy
 - Document Retention Policy
 - Whistleblower Policy
 - Compensation Policy
 - Reimbursement Policy
 - Gift Acceptance Policy
 - Any other policies
16. The organization's **Operations or Procedure Manual**, if any
17. List of all **current employees**, if any
18. The Organization's **personnel policies**