The AIA Las Vegas Chapter will incorporate and follow the following guidelines with regard to the destruction and retention of Chapter records.

1. The following documents should be held permanently:
   a. Board of directors minutes
   b. Bylaws/Articles of Incorporation
   c. Award history
   d. IRS determination letter
   e. 5 archive copies (if possible) of each Architecture Las Vegas magazine issue
   f. Membership files
   g. Copies of tax returns as filed & related correspondence
   h. Audit or financial review reports
   i. Financial statements
   j. Documents related to Intellectual Property (including contracts and work for hire agreements).
   k. Insurance policies and claim records
   l. General ledger and journals
   m. Secretary of State filings

2. The following records should be held while employee is active plus ten years:
   a. Accident Reports & Claims
   b. Personnel files including employee contracts

3. The following records should be held for ten years after expiration:
   a. Contracts
   b. Leases
   c. Lobbying Reports

4. The following records should be held for seven years:
   a. Bank statements
   b. Bank reconciliation
   c. Deposit slips
   d. Sales records and journals
   e. Iowa Sales Tax returns and records
   f. Other records relating to revenue
   g. Employee expense reports and records relating to travel and entertainment expenses
   h. Exhibitor agreements
   i. Payroll tax forms
      1. Quarterly federal return
      2. Annual federal withheld income tax
      3. Annual withholding VSP report

5. The following records should be held for six years:
   a. Event records
      1. Registration lists
      2. Sponsor lists
      3. Exhibitor lists
      4. Promotional literature
   b. Employee Benefit plans; manuals (or 1 year after termination of plan whichever is later)
   c. Employment applications (hired) (6 year after termination)
   d. Payroll records, attendance sheets, benefits payments, pay rates, earnings records, W-2 and W-4 forms (current year plus 6)
e. Copies of allied membership program

6. The following records should be held for **three years**:  
   a. Cancelled checks  
   b. Paid vendor invoices  
   c. Employee payroll expense records  
   d. I-9 forms (or 1 year after termination whichever is later)  
   e. Continuing education reporting forms  
   f. Continuing education program evaluation summaries  
   g. Credit card statements

7. The following records should be held for **one year**:  
   a. Employment applications (not hired)

All records that have exceeded the retention guidelines will be shredded, unless they are related to any pending or threatened litigation, in which case they shall be maintained until the matter is fully resolved.