

Statutory recordkeeping requirements for corporations and LLCs by state compliance smart chart

from CT Corporation

Many state laws require that corporations and limited liability companies keep certain types of information. This chart provides an overview of some of the more common statutorily prescribed records to be kept by the entity. The individual state statutes should be consulted for more information such as where the records must be kept, the format, for how long they must be kept, and for any additional records that may be required beyond those listed in the charts. The states' record inspection requirements should also be consulted although they are not covered by this chart. These statutes set forth which records must be provided to shareholders or members upon their request or demand without actually specifying that these records must be kept or maintained.

Common Statutorily Required Records for Corporations

(Consult Statutes for Detailed Recordkeeping and Inspection Information)	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS
Current Articles of incorporation	•		•	•		•	•		•	•	•		•		•	•		•	•	•		•		•	•
Current Bylaws	•		•	•	•	•	•		•	•	•		•		•	•		•	•	•	•	•		•	•
Board resolutions creating one or more classes/series of shares if shares outstanding	•		•	•			•		•	•	•		•		•	•		•	•	•		•			•
Minutes of shareholder meetings and records of shareholder actions taken without a meeting	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•
Written communication to shareholders	•		•	•		•	•		•	•	•		•		•	•		•	•	•		•		•	•
Names and business addresses of current directors and officers	•		•	•		•	•		•	•	•		•		•	•		•	•	•		•		•	•
Most recent annual (or biennial) report filed with state	•		•	•		•	•		•	•	•		•		•	•		•	•	•		•			•
Minutes of board meetings and records of actions taken without a meeting	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•
List of shareholders	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•		•	•	•		•	•	•	•
Accounting records	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•

Statutory recordkeeping requirements for corporations and LLCs by state compliance smart chart

Common Statutorily Required Records for Corporations

(Consult Statutes for Detailed Recordkeeping and Inspection Information)	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WI	WV	WY
Current Articles of incorporation		•	•	•	•				•	•			•			•	•	•		•	•	•	•		•	•
Current Bylaws		•	•	•	•				•	•			•			•	•	•		•	•	•	•		•	•
Board resolutions creating one or more classes/series of shares if shares outstanding		•	•		•				•				•			•	•	•			•	•			•	•
Minutes of shareholder meetings and records of shareholder actions taken without a meeting	•	•	•		•	•	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	•
Written communication to shareholders		•	•		•				•	•			•			•	•	•		•	•	•	•		•	•
Names and business addresses of current directors and officers		•	•		•				•	•			•			•	•	•		•	•	•	•		•	•
Most recent annual (or biennial) report filed with state		•	•		•				•				•			•	•	•		•	•	•	•			•
Minutes of board meetings and records of actions taken without a meeting	•	•	•		•	•	•	•	•	•	•		•	•		•	•	•	•	•	•	•	•	•	•	•
List of shareholders	•	•	•	•	•	•	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	•
Accounting records	•	•	•		•	•	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	•	•	•

Statutory recordkeeping requirements for corporations and LLCs by state compliance smart chart

Common Statutorily Required Records for LLCs

(Consult Statutes for Detailed Recordkeeping and Inspection Information)	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS
List of members, managers	•	•	•	•	•					•	•			•	•			•	•			•	•		•
Current articles of organization	•	•	•	•	•					•	•			•	•			•	•			•	•		•
Current written operating agreement	•	•	•	•	•					•	•			•	•			•	•			•	•		•
Federal, state & local tax returns or reports	•	•	•	•	•					•	•			•	•			•	•			•	•		
Financial statements	•	•	•	•	•					•	•			•	•			•	•			•	•		
Records of all proceedings of members or managers																									
Document stating member contributions if not in operating agreement		•		•						•				•				•				•			•
Document stating events of dissolution if not in operating agreement		•		•										•				•				•			•
Copy of most recent annual report filed with secretary of state																									
Books & records of accounts																									

Statutory recordkeeping requirements for corporations and LLCs by state compliance smart chart

Common Statutorily Required Records for LLCs

(Consult Statutes for Detailed Recordkeeping and Inspection Information)	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WI	WV	WY
List of members, managers	•	•		•			•	•				•	•		•			•	•			•	•	•		
Current articles of organization	•	•		•			•	•				•	•		•			•	•			•	•	•		
Current written operating agreement	•	•		•			•	•				•	•		•			•	•			•	•	•		
Federal, state & local tax returns or reports	•	•					•	•				•	•		•			•	•			•	•	•		
Financial statements	•	•					•					•	•		•			•				•	•	•		
Records of all proceedings of members or managers															•			•	•				•			
Document stating member contributions if not in operating agreement	•	•					•					•	•						•			•	•	•		
Document stating events of dissolution if not in operating agreement	•	•										•	•						•			•	•	•		
Copy of most recent annual report filed with secretary of state																		•					•			
Books & records of accounts																										



Call 844.878.1800 or visit [wolterskluwer.com/en/solutions/ct-corporation](https://www.wolterskluwer.com/en/solutions/ct-corporation) for expert assistance in getting and staying compliant.

This chart is not intended to provide legal advice or serve as a substitute for legal research to address specific situations. The information in these charts may be considered accurate as of December, 2023.