

By-Laws
Central Ohio Certified Hazardous Materials Managers -
Chapter of the
Alliance of Hazardous Materials
Professionals

1.0 GENERAL

1.1 Name

The name of the association shall be the Central Ohio Certified Hazardous Materials Managers, incorporated in the State of Ohio as a Chapter of the Alliance of Hazardous Materials Professionals, Inc., hereinafter referred to as the Chapter. The name of the Chapter may also be abbreviated as COCHMM.

2.0 PURPOSE

The Alliance of Hazardous Materials Professionals (AHMP) is a professional membership organization for Certified Hazardous Materials Managers (CHMMs). AHMP chapters are organized to provide CHMMs and other members with an environment fostering professional development through continuing education, peer-group interaction, and exchange of ideas and information relating to hazardous materials management.

The purpose of the Chapter is to:

2.1.1 Provide a balanced program for its members in at least the following four areas:

-) Environmental, Health, and Safety Management;
-) Regulatory Compliance and Policy;
-) Science and Technology; and,
-) Hazardous Materials Handling, Emergency Response, and Remediation.

2.1.2 Provide the membership with resources and information to support their practice in the hazardous materials management industry, including educational opportunities and instruction in the stewardship of hazardous materials related to environment, health and safety, hazardous materials transportation, disaster planning, emergency management and homeland security.

2.1.3 Provide a forum for hazardous materials professionals to exchange information and ideas about the hazardous materials profession.

2.1.4 Provide a meeting ground for members from academia, consulting, government, industry, business, transportation, and security who are practicing in varying areas of the hazardous materials profession.

2.1.5 Collaborate with AHMP in addressing hazardous material management issues at a national level.

This purpose will be fulfilled by:

-) Professional recognition for CHMMs;
-) Providing, promoting, and encouraging continuing education to achieve and maintain certification and to document Chapter-recognized related training;

-) Providing a forum for an exchange of information among peers to promote informed environmental decision making;
-) Broadening the CHMM scope and understanding of prudent hazardous materials management, in the interest of protecting human health and the environment;
-) Increasing knowledge and experience related to new technologies, government regulations, and community awareness relating to hazardous materials management; and,
-) Promoting ethics within the profession.

3.0 LOGO

Any use of the Chapter's name and logo by non-profit and commercial entities must be approved by the Board of the Chapter. Education associations and other non-profit organizations may use this logo on materials on printed or electronic applications so as to demonstrate the organization's support of and involvement in the Chapter. On an individual basis, the Chapter may establish a royalty arrangement for any commercial use that the Board approves. Use of the logo must avoid any suggestion of the Chapter's endorsement of the product or company.

4.0 MEMBERSHIP

Members in good standing shall be those members that meet the classification requirements established below, or by admission from the Board of Directors (BoD). Upon completion of the Chapter membership application and payment of Chapter dues (unless waived by the BoD), members will be classified per the categories in Section 4.1.

4.1 Classification

The members of the Chapter shall be classified as Certified, Professional, Business, Associate or Student. The BoD may designate membership sub-sets within these membership classifications.

4.1.1 Certified Member

Any individual who has achieved a hazardous materials management related certifying credential recognized by AHMP. The applicant for membership in this classification shall provide proof of good standing with their certifying organization on an annual basis.

4.1.2 Professional Member

Any individual who does not meet the requirements in paragraph 4.1.1, but has achieved at least ten (10) years of experience in the field of hazardous materials management may be admitted as a Professional Member. A bachelor's degree, or higher, may count as 4 years of experience, and an associate's degree as 2 years of experience. The BoD shall evaluate evidence submitted with the membership application to verify the required experience level.

4.1.3 Associate Member

Associate Members are individuals who do not meet the qualifications in Paragraph 4.1.1 or 4.1.2, but are a stakeholder in the hazardous materials management industry.

4.1.4 Student Member

Student membership is available for up to four years to anyone enrolled in a post-secondary institution and studying in a field related to those described in Paragraph 2.1.1. Proof of current enrollment may be required by the Chapter BoD.

4.2 Rights of Membership

4.2.1 Certified and Professional members of the Chapter in good standing shall possess the right to:

-) Vote on by-laws;
-) Participate in the election of officers, and other matters requiring a vote of by the membership;
-) Hold elected or appointed office in the Chapter;
-) Propose amendment(s) to the by-laws;
-) Receive official Chapter notices and publications;
-) Attend and participate in Chapter meetings, and
-) Other rights as the BoD may determine.

4.2.2 Associate and Student members of the Chapter in good standing shall possess the right to:

-) Hold appointed office in the Chapter;
-) Receive official Chapter notices and publications;
-) Attend and participate in Chapter meetings and events; and,
-) Other rights as the BoD may determine.

4.3 Application for Membership

Persons wishing to become members of the Chapter shall complete a Chapter Membership Application form. This form shall be signed and include contact information, membership category applying for, any required information to verify eligibility for the membership category applying for, and a commitment to the Alliance of Hazardous Materials Professionals (AHMP) Code of Ethics.

4.4 Revocation of Membership

Membership in the Chapter shall be automatically revoked, without action by the BoD, for failure to pay dues. The BoD may revoke membership by a simple majority vote for other valid reasons including members not being in good standing, conducting themselves in a manner detrimental to the Chapter, and/or a breach of the CHMM Code of Ethics. Any member, whose membership has been revoked, shall be provided written notice including the reason for revocation, and given the opportunity to appeal the revocation in writing or in person before the BoD. Final written notice of the decision of the BoD shall be provided to the member.

4.5 Reinstatement of Membership

Any person who has had their membership revoked due to failure to pay dues may be reinstated as a member by paying the current year's dues. Chapter reinstatement fees shall be set by the BoD and collected in accordance with approved policy and procedure. The BoD may be petitioned for reinstatement due to revocation of membership for other reasons after five (5) years. Reinstatement will occur by a simple majority vote by the BoD.

5.0 GOVERNMENT

5.1 Quorum of the Directors and Standing Committees

A quorum of the BoD or standing committee members shall be a majority of the meeting body, present in person, except as otherwise noted in these By-laws. Directors may attend a BoD meeting, and standing committee members may attend a standing committee meeting, by telephonic, video, or similar equipment by means of which all persons participating in the meeting can hear each other. Anyone attending in such a manner shall be considered to be present in person.

5.2 Meeting of the Members

There shall be at least four (4) meetings of the membership held annually, at a time and place fixed by the BoD.

5.2.1 Notice of Meeting

Notice of any meeting of the members shall be given not less than ten (10) days nor more than ninety (90) days prior to the time fixed for the meeting. Notice of a membership meeting shall be given by written notice delivered personally, electronic methods or mail delivered to each member at his physical or electronic address as shown in the records of the Chapter.

5.3 Voting

Except as otherwise provided in these By-laws every question which shall come before a meeting of the members, the BoD, or any standing committee, shall be decided by a majority vote of returned votes by eligible voting members.

5.4 Parliamentary Procedure

The current edition of Robert's Rules of Order shall govern the Chapter proceedings of the BoD and standing committees except as otherwise stated in these By-laws. The BoD may, at their discretion, allow use of an abbreviated version referred to as AHMP Robert's Rules of Order Lite, which will have foundation in Robert's Rules, but be designed to make the requirements clearer for BoD and standing committee members.

5.5 Annual Meeting

COCHMM shall conduct an annual meeting in the 4th calendar quarter of each year.

6.0 ELECTIONS

The elections of Officers and Directors shall be held on a biennial basis prior to or during the last regular meeting of the Chapter in the current term. The new term of office will begin on January 1 of the following year. Any member elected to an Executive Board of Director position (President, Vice President, Secretary, Treasurer, or Immediate Past President) must be or will commit to becoming a member of the Alliance of Hazardous Materials Professionals (AHMP) within 1 month of election and maintain their membership throughout their term.

6.1 Nominating Committee

The President shall appoint a Nominating Committee to develop a slate of officers for presentation to the membership. The Nominating Committee shall generate input and interest from the members throughout the year for the positions on the Board and for the Chairs of the standing committees, as needed. Nominations will be solicited from the floor at a meeting of the general membership held prior to December 1 in the current year. If there are nominees from the general membership, the Nominating Committee shall submit a ballot to the membership. If there are no nominees from the general membership, the slate presented by the Nominating Committee is elected.

6.2 Qualifications for Positions

Candidates for elected position shall be qualified in accordance with the requirements and/or standards established by the BoD.

6.3 Balloting Methods

Ballots for election of Officers can be accomplished by secret hand ballot taken during the last regular meeting of the current term or by electronic means as established by the BoD.

6.4 Election Results

Ballots shall be returned to the Immediate Past President who, with the Secretary, will be responsible for tallying the vote. The election results shall be reported by the Immediate Past President to the membership no later than three (3) days after the close of the last regular meeting of the current term.

Ties shall be resolved by lot.

6.5 Terms of Office

The terms of elective positions shall be staggered to preserve continuity of the BoD. All elected positions shall begin their term once sworn into office, but no later than the first BoD meeting of the new year. Service in an appointed capacity to fulfill the remainder of a partial term shall not be considered in determining consecutive terms.

6.5.1. The President, Vice President-President Elect, and Immediate Past President shall serve a two (2) year term.

6.5.1.1. The President, upon completion of the term of office, shall succeed to the position of Immediate Past President, without election.

6.5.1.2. The Vice President-President Elect, upon completion of the term of office, shall succeed to the position of the President, without election.

6.5.2. The Secretary and Treasurer shall be elected to two (2) year terms in alternating years. The same person may serve in each of these offices no more than two (2) consecutive terms.

6.5.3. There shall be up to three (3) Directors-at-Large elected to three (3) year terms, one being elected each year. The same person may serve in this capacity no more than two (2) consecutive terms.

6.6. Quorum

A quorum for any meeting shall be a majority of the Members in person or by proxy, and the acts of a majority of the members present at a meeting at which a quorum is present shall constitute the acts of the members. Any Member shall be deemed present at a meeting if attending by telephone or other communication equipment provided that such Member can hear and be heard by all persons participating in such meeting.

6.7. Voting

All Certified and Professional Members shall be entitled to one (1) vote on all matters. A vote by mail ballot, facsimile, or email shall be permitted. The affirmative vote of a majority of the votes cast shall constitute the act of the members, so long as the number of votes received would constitute a quorum if such a vote were conducted at a meeting of the Members.

7.0 BOARD OF DIRECTORS

7.1 The governing body of the Chapter shall be the Board of Directors (BoD). The BoD shall have supervision, control and direction of the affairs of the Chapter, its committees and publications; shall determine its policies or changes therein; shall actively pursue its objectives and supervise the disbursement of its funds. Committees may be formed to conduct the work of the Chapter.

The members of the BoD of the Chapter shall be members of AHMP.

7.2. Composition of the BoD

The BoD shall consist of:

7.2.1 President

The President serves as chief elected officer of the Chapter and shall preside at all meetings of the Board and of the members. The President shall be the primary contact for meetings with other chapters, AHMP, and other professional organizations. All committees report to the President, who is responsible for day-to-day Chapter management. The President shall appoint chairpersons for all committees, any ad-hoc committees and task forces created by the Board. In the absence of the Treasurer, the President shall disburse funds to pay Chapter obligations.

7.2.2 Vice-President (President-Elect)

The Vice President serves as the second highest elected officer of the Chapter and assists the President in the performance of their duties. The Vice President shall have such powers and perform such duties as from time to time may be conferred by the Board or the President. In the event of the President's absence from a Board meeting, or disability, or at the President's request, the Vice President shall serve as the acting President, and shall have all of the powers and perform all of the duties other conferred upon the President. Upon the termination of the President's term of office, the Vice President becomes the President without election.

7.2.3 Secretary

The Secretary assists the President in the performance of his or her duties. The Secretary shall give, or cause to be given, notice of meetings of the Board and of the general membership, and all other notices required by law or these By-laws. The Secretary shall have the responsibility for compiling all official correspondence from the Chapter. The Secretary shall have the responsibility for: documentation and retention of the official minutes and records of the Chapter; maintaining and updating Chapter records and mailing lists; documenting Chapter-sponsored training; and mailing official notices to the membership. The minutes and records shall, at all times, remain the property of the Chapter and shall be open to inspection by any member. The Secretary shall perform other duties as may be assigned by the President.

7.2.4 Treasurer

7.2.4.1 The Treasurer serves as the third highest elected officer of the Board and assists the President in the performance of their duties. The Treasurer shall ensure the integrity of the fiscal affairs of COCHMM and is responsible for its financial records, which shall remain at all times the property of the Chapter and shall be open to inspection by any Board member.

7.2.4.2 The Treasurer shall be custodian of all monies of the Chapter. The signature of the Treasurer is required for disbursement of any funds. At each general membership meeting of the Chapter, the Treasurer shall make a report on the financial condition of the Chapter. In the absence of the Treasurer, the President shall disburse funds to pay the obligations of the Chapter.

7.2.4.3 The Treasurer manages the Chapter's financial affairs, maintains the Chapter's financial records (including a budget and monthly reports to the board), mails invoices, pays obligations, collects receivables, makes bank deposits, and interfaces with applicable government entities to maintain the Chapter's nonprofit and corporate status.

7.2.4.4 The Treasurer shall submit yearly dues renewal invoices to the Chapter membership to insure funds are received by February 1 of the following year.

7.2.4.5 The Treasurer shall maintain copies of all financial documents on an external storage drive, purchased by the Chapter, to prevent loss of information.

7.2.4.6 At the end of the two-year term, the incumbent will insure that all records, electronic or otherwise, are forwarded to the incoming Treasurer.

7.2.4.7 The Treasurer shall purchase or cause to have purchased, liability insurance for the BoD.

7.2.4.8 Unless otherwise directed by the Board or by the President, the Treasurer may utilize the services of the President or other Officers in performing these duties.

7.2.5 Immediate Past-President

The Immediate Past President shall direct recruitment of Chapter members, receive and tally votes during elections, and assist the BoD in achieving Chapter objectives.

7.2.6 Directors-at-Large

Directors-at-Large are responsible for providing long term strategic guidance to the BoD, and contributing to the operations of the Chapter where possible. Each Director at Large will be responsible for assisting in the development, monitoring and interacting with two (2) Standing Committees, and is responsible for acting as a liaison between the committees and the BoD.

7.3 Meetings

There shall be at least four regular BoD meetings per year of such duration as decided by the President of the Chapter after consultation with other members of the BoD. The President and any four (4) members of the BoD (acting together) may call a special meeting of the BoD. Special meetings may be held by conference call. Membership meetings shall be for the purpose of providing a professional development program to the membership, and conducting other business as required.

7.4 Due Notice

Thirty (30) days prior to a regular BoD meeting shall constitute due notice. Special meetings shall be called with at least five (5) days' notice.

7.5 Indemnification

Every Director, officer, and scientific consultant of the Chapter shall be indemnified by the Chapter against all expenses and liabilities including counsel fees, reasonably incurred or imposed upon them in connection with any proceeding to which they may have been made a party, or in which they may become involved, by reason of being or having been a Director, officer or scientific consultant of the Chapter, or as a representative of the Chapter on the boards of other Associations, or any settlement thereof, whether the person is a director, officer or scientific consultant at the time such expenses are incurred, except in such cases wherein the director, officer or scientific

consultant is adjudged guilty of willful misfeasance or malfeasance in the performance of duties as determined by the BoD. The foregoing right of indemnification shall be in addition to and not exclusive of all other rights to which such Director, officer or scientific consultant may be entitled. The Directors and Officers of the Chapter are authorized to obtain such directors' and officers' liability insurance as they deem necessary and appropriate.

7.6 Vacancies

If vacancies occur on the BoD between annual meetings, then the BoD shall have the power to appoint a person to fill an unexpired portion of that term. A majority vote of the BoD is required to install a new person into a vacant position.

7.7 Removal

A member of the BoD may be removed for cause by three-fourths (3/4) vote of the full BoD, with the Director or Officer proposed to be removed not voting.

8.0 COMMITTEES

Committees shall be established and operated to ensure the business of the Chapter is conducted according to the plans of the BoD. There shall be Standing Committees as described in these By-laws, and Ad Hoc committees as established by the BoD from time-to-time.

No committee shall operate prior to the provision of a written charter by the BoD. Unless otherwise established in these By-laws, the chairperson, along with a Director-at-Large shall be responsible for encouraging COCHMM members to participate on a committee. No Ad Hoc Committee or Subcommittee shall supersede or duplicate the role, responsibility, or authority of a standing committee.

8.1 Standing Committees

The committees will have the duties listed below and shall also discharge any other duties the BoD shall require including, but not limited to, providing the Board with monthly written reports.

8.1.1 Membership

The Membership Committee, working in concert with the Immediate Past-President, is primarily responsible for recruiting new members for the Chapter and getting members and potential members to the Chapter Membership Meetings. The committee will develop and execute recruiting plans including the use of e-mail, website, direct mail, telephone campaigns, and membership development incentive.

8.1.2 Sponsorship

The Sponsorship Committee shall identify sponsorship opportunities, identify sponsorship benefits and actively solicit sponsors for the organization's events.

8.1.3 Finance

The Finance Committee shall provide financial planning, budgeting and fiscal oversight. The Committee's primary responsibility is to actively participate in the process of developing the annual operating budget for the organization that is presented to the members for approval at the Annual Meeting and the quarterly review of the Organizations financial records.

8.1.4 Education/Programs

The Education Committee shall educate the Chapter on professional credentials, and coordinate activities with local colleges and universities.

8.1.5 Programs

The Program Committee shall establish the date, time and location of all meetings of the members, organize the program or agenda for all social meetings, obtain speakers for meetings and shall be responsible for planning and organizing all "special events" of the organization.

8.2 Subcommittees

A committee chairperson may from time to time establish subcommittees to address a specific opportunity, functional and/or organizational need. The committee chairperson shall appoint the chairpersons of subcommittees. All requirements of Section 6.05 apply to these subcommittees.

8.3 Ad Hoc Committees

The BoD may from time to time establish ad hoc committees for a particular purpose or reason. These committees may be referred to as Committees or Task Groups. All requirements of Sections 6.05 apply to these committees.

8.4 Committee Membership

The Chairperson shall invite COCHMM members to participate in a committee.

9.0 FINANCES

The BoD shall manage the financial affairs of the Chapter. The Treasurer shall submit or cause to be submitted a proposed annual budget to the Board not later than sixty (60) days prior to the date of the annual Meeting of the Organization at which time the budget will be submitted for approval. The proposed budget, as modified by the Board, shall be submitted to the Members by the Treasurer not later than thirty (30) days prior to the date of the Annual Meeting at which the budget will be submitted for approval.

9.1 Tax Status

The Chapter shall operate as a tax-exempt corporation, organized and operated consistent with IRS Section 501(c) (3) requirements.

9.2 Budget

The Chapter shall have an annual operating budget developed by, and maintained by, the Treasurer and approved by the BoD. The BoD approved budget will then be approved by the Membership. The ratification of the budget shall require the affirmative vote of a majority of the votes entitled to be cast by the members. This budget shall be consistent with any strategic or operating plans approved by the BoD.

9.2.1 Expenses Not Included in Budget

Any expense to be incurred by the Organization that was not previously included in the approved budget shall require the approval of not less than 2/3 of the members of the Board, prior to expenditure.

9.3 Accounting and Financial Records

Accounting and financial records of the Chapter shall be maintained using generally accepted accounting principles (GAAP). Resources may be committed, and money may be spent, only for items that conform to the approved budget within the bounds of Chapter policy.

9.4 Dues

The BoD shall annually propose dues for each category of membership. The dues and budget for the Chapter shall be approved by the members at the annual meeting.

9.5 IRS Form 990 Review

COCHMM requires all voting members of the BoD to have access for review purposes, a copy of the IRS Form 990 prior to it being filed with the Internal Revenue Service. The Treasurer will submit a draft copy of the form to the BoD before the return is due. Each board member will be given the opportunity to respond with any questions or objections. In the event of an objection, the BoD will hold a discussion as an agenda item at the next regularly scheduled Board meeting, or as a non-routine Board meeting if necessary. Any necessary changes will then be made to the form for final filing. Once all necessary changes are made and the COCHMM BoD is in agreement with the COCHMM Treasurer on the final Form 990 filing, it will be signed by the COCHMM Treasurer, dated and submitted prior to the filing deadline. The Treasurer shall maintain evidence that this policy has been complied with, along with copies of correspondence, questions and objections.

10.0 AMENDMENT TO THE BY-LAWS

Any Member of the Chapter has the right to propose an amendment to the By-laws. Amendments to be considered must be received by the Secretary in writing.

10.1 Proposed Amendments

The BoD shall approve proposed amendments to the By-laws by a majority vote prior to being presented to the Membership for approval.

10.2 Resolution for Amendment

A resolution of Members represented by a written petition signed by at least ten percent of the Certified and Professional Members may propose amendments to the By-laws. Any such proposal need not be approved by the BoD. The resolution of members shall be forwarded to the Chapter Secretary to be formally presented to the Membership for a vote.

10.3 Approval by the Membership

Proposed amendments shall be provided to the Members in good standing. Each Member in good standing shall be given the opportunity to vote on acceptance of any proposed modification to the By-laws. A two-thirds (2/3) majority of ballots date and time stamped within (30) days after the date of member notification shall be required for adoption. Ballots shall be tallied, and the count verified, using independent resources.

11.0 CHAPTER DOCUMENT RETENTION AND DESTRUCTION

Chapter documents will be retained and destroyed in accordance with the „Document Retention & Destruction Policy“, provided as Attachment A.

12.0 DISSOLUTION

The Chapter may be dissolved by a two-thirds (2/3) majority of the Certified and Professional members. If the Chapter is dissolved, no part of the funds or property shall be distributed to or among the members. After payment of all Chapter indebtedness, its surplus and assets shall be distributed for one or more exempt purposes within the meaning of IRC Section 501(c) (3). Such distribution shall be consistent with the purposes of the Chapter, as decided by a majority vote of the Certified and Professional Members and in accordance with the requirements of the federal, state, and local laws and regulations.

13.0 BOD CERTIFICATION TO ADOPT BY-LAWS

These by-laws are approved by the Membership of the Chapter on the _____ day of the month of _____, in the year _____ as attested to by signatures below of each member of the current BoD:

President

Vice President-President Elect

Secretary

Treasurer

Director-at-Large

Director-at-Large

Director-at-Large

Immediate Past President

ATTACHMENT A

Document Retention & Destruction Policy

Purpose:

-) This Document Retention and Destruction Policy identifies the record retention responsibilities of the Central Ohio Certified Hazardous Materials Managers (COCHMM) for the maintenance and documenting the storage and destruction of the organization's documents and records.

Scope:

-) The organization's leadership is required to honor the rules outlined in this policy.

Responsibilities:

Board of Directors:

-) The COCHMM Board of Directors shall review this policy, at least, annually and revise as necessary. The Chapter Secretary shall ensure retention of all Chapter records in accordance with this policy.

Procedures:

General Rules

-) Paper or electronic documents indicated under the terms of retention in the following section will be transferred and maintained by the Chapter Secretary;
-) All other paper documents will be destroyed after three (3) years;
-) All other electronic documents will be deleted from all individual computers, databases, networks, and back up storage after one year;
-) No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceed or private litigation (check with the BoD for any current or foreseen litigation if members have not been notified); and
-) No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards (Single Audit Act).

Records Generated and Retention

-) The following table, adapted from the National Council of Nonprofits, indicates the minimum records retention requirements for COCHMM records.

Record	How Long to Retain	Location
Accounts Payable Ledges & Schedules	7 Years	COCHMM Box.com Account
Audit Reports	Permanently	
Bank Reconciliations	2 Years	
Bank Statements	3 Years	
Checks (for important payments & purchases)	Permanently	
Contracts, Mortgages, Notes, and Leases (Expired)	7 Years	
Contracts (still in effect)	Contract Period	
Correspondence (General)	2 Years	
Correspondence (Legal & Important Matters)	Permanently	
Correspondence (with Customers and Vendors)	2 Years	
Deeds, Mortgages, & Bills of Sales	Permanently	
Determination Letter for Income Tax Exemption	Permanently	
Depreciation Schedules	Permanently	
Duplicate Deposit Slips	2 Years	
Employment Applications	3 Years	
Expense Analyses/Expense Distribution Schedules	7 Years	
Year End Financial Statements	Permanently	
Insurance Records, Current Accident Reports, Claims, Policies, etc. (Active and Expired)	Permanently	
Internal Audit Reports	3 Years	
Inventory Records for Products, Materials, and Supplies	3 years	
Invoices (to Customers, from Vendors)	7 Years	
Minute Books, By-Laws, & Charter	Permanently	
Patents & Related Papers	Permanently	
Payroll Records and Summaries	7 Years	
Personnel Files (Terminated Employees)	7 Years	
Tax Returns and Worksheets	Permanently	
Withholding Tax Statements	7 Years	