

0664 Tax-Exempt Bonds

Description: Records documenting all resources received and expended by the University for bond-funded projects.

Examples: Records may include invoices, payment receipts, journals, ledgers, work papers, and correspondence related to expenditures for the construction of bond financed buildings. They also include records that document operational activities that are conducted in bond financed facilities, including research activity or use authorized by management contracts.

Retention Period: **Retain for 6 years following final bond payment, and then securely destroy.**

Authority: 26 USC 6001; 26 CFR 1.6001-1(a),(c), and (e); 26 CFR 1.148-5(d)(6)(iii)(E)

Payroll