

The Tennessee Attorney General's Office provides a [Nonprofit Guidebook](#) that, while primarily aimed at public benefit non-profits, includes record keeping guidance applicable to mutual benefit corporations. This guidebook, referenced on page 8 under "Board Judgment," aligns with statutory requirements and offers best practices, suggesting no significant distinction in record keeping between the two types for operational purposes.

### Record-Keeping Requirement Checklist

Record Type	Details
Minutes for all board meetings	Must be maintained under Tennessee law.
Records of board member actions taken without a meeting	Must be maintained under Tennessee law.
Records of actions taken by board committees as delegated by the board	Must be maintained under Tennessee law.
Appropriate accounting records, including annual financial statements	Must be maintained under Tennessee law.
Membership lists, including names, addresses, and votes	Must be maintained, showing names and addresses in alphabetical order and the number of votes each member is entitled to.
The charter and all amendments currently in effect	Must be maintained under Tennessee law.
The bylaws and all amendments currently in effect	Must be maintained under Tennessee law.
Board resolutions relating to any class or category of members	Must be maintained under Tennessee law.
Minutes of all members' meetings and approvals for the last three years	Must be maintained under Tennessee law, for the last three years.
Any written communication to the members for the last three years	Must be maintained under Tennessee law, for the last three years.
Names and business or home addresses for current officers and directors	Must be maintained under Tennessee law.
The most recent annual report filed with the secretary of state	Must be maintained under Tennessee law.

This table, derived from the guidebook, reinforces the statutory obligations and provides a practical checklist for HOA compliance.