

### **487.105 Records to be kept.**

A limited partnership shall keep at the office required under section 487.104, subsection 1, all of the following:

1. A current list of the full name and last known business address of each partner, separately identifying the general partners and the limited partners, each list being in alphabetical order.
2. A copy of the certificate of limited partnership and all certificates of amendment to the certificate of limited partnership, together with executed copies of any powers of attorney pursuant to which any certificate has been executed.
3. Copies of the limited partnership's federal, state, and local income tax returns and reports, if any, for the three most recent years.
4. Copies of any currently effective written partnership agreements and of any financial statements of the limited partnership for the three most recent years.
5. Unless contained in a written partnership agreement, a writing setting out all of the following:
  - a.* The amount of cash and a description and statement of the agreed value of the other property or services contributed by each partner and which each partner has agreed to contribute.
  - b.* The times at which or events on the happening of which any additional contributions agreed to be made by each partner are to be made.
  - c.* Any right of a partner to receive, or of a general partner to make, distributions to a partner which include a return of all or any part of the partner's contribution.
  - d.* Any events upon the happening of which the limited partnership is to be dissolved and its affairs wound up.

Records kept under this section are subject to inspection and copying at the reasonable request and at the expense of any partner during ordinary business hours.

[C24, 27, 31, 35, 39, § **9817**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 545.12; 82 Acts, ch 1103, § 105]

C93, § 487.105

97 Acts, ch 188, § 8