

490.1601 Corporate records.

1. A corporation shall maintain all of the following records:
 - a. Its articles of incorporation as currently in effect.
 - b. Any notices to shareholders referred to in [section 490.120, subsection 11](#), paragraph “e”, specifying facts on which a filed document is dependent if those facts are not included in the articles of incorporation or otherwise available as specified in [section 490.120, subsection 11](#), paragraph “e”.
 - c. Its bylaws as currently in effect.
 - d. All written communications within the past three years to shareholders generally.
 - e. Minutes of all meetings of, and records of all actions taken without a meeting by, its shareholders, its board of directors, and board committees established under [section 490.825](#).
 - f. A list of the names and business addresses of its current directors and officers.
 - g. Its most recent biennial report delivered to the secretary of state under [section 490.1621](#).
2. A corporation shall maintain all annual financial statements prepared for the corporation for its last three fiscal years, or such shorter period of existence, and any audit or other reports with respect to such financial statements.
3. A corporation shall maintain accounting records in a form that permits preparation of its financial statements.
4. A corporation shall maintain a record of its current shareholders in alphabetical order by class or series of shares showing the address of each shareholder to which notices and other communications from the corporation are to be sent, and which shall include the number and class or series of shares held by each such shareholder. In addition, if a shareholder has provided an electronic mail address to the corporation or has consented to receive notices or other communications by electronic mail or other electronic transmission, the record of shareholders shall include the electronic mail or other electronic transmission address of the shareholder if notices or other communications are being delivered by the corporation to the shareholder at such electronic mail or other electronic transmission address pursuant to [section 490.141, subsection 4](#). An electronic mail address of a shareholder shall be deemed to be provided by a shareholder if the electronic mail address is contained in a communication to the corporation by or on behalf of the shareholder unless the communication expressly indicates that the electronic mail address shall not be used to deliver notices or other communications.
5. A corporation shall maintain the records specified in [this section](#) in a manner so that they may be made available for inspection within a reasonable time.

[89 Acts, ch 288, §175; 97 Acts, ch 171, §19; 2007 Acts, ch 140, §11, 12; 2013 Acts, ch 31, §74, 82; 2021 Acts, ch 165, §199, 230; 2022 Acts, ch 1058, §4](#)

Referred to in [§490.141, 490.840, 490.1602](#)