

**PROFESSIONAL MUSICIANS, LOCAL 47, AND EMPLOYERS'
HEALTH AND WELFARE FUND**

RECORDS TO BE RETAINED BY EMPLOYERS, PARTICIPANTS AND EMPLOYEES

The Following is a checklist of documents required to be retained by the Employer, Purchaser and Musician submitting contributions to the Fund for all covered engagements:

1. Copy of signed Participation Agreement between Employer, Union and Fund.
2. Copies of signed contracts of the engagement between third-party payer and Purchaser.
3. Copies of signed contracts between Purchaser and all musicians.
4. Copies of the Steward Report submitted to the Fund.
5. Articles of Incorporation and/or Partnership status, if applicable.
6. A musician Sign-In sheet for all musicians performing on the each rehearsal and performance for all engagements. This sheet must include the following items:
 - (a) Date(s) of rehearsal(s)/performance(s)
 - (b) Start and End times of the rehearsal/performance(s)
 - (c) Musician's instrument
 - (d) Musician's chair
 - (e) Number of doubling/overdubs, if applicable
 - (f) Number of minutes of overtime, if applicable
 - (g) Substitution (if the musician is a substitute for a musician who was originally listed on the contract for the instrument and/or chair)
7. Accounting records:
 - (a) General Ledgers
 - (b) Chart of Accounts
 - (c) Accounting records of all deposits received from the Employer/third-party payer:
 - i. General Ledger income accounts
 - ii. Cash receipt accounts
 - iii. Check register reflecting deposit amounts
 - iv. Copies of all checks of amounts received for engagements from Employer and/or third-party payer
 - (d) Accounting records of all payments to all hired employees/musicians:
 - i. Payroll journals
 - ii. Payroll earning records, including time cards and company timesheets, if applicable
 - iii. Accounts Payable
 - iv. Cash disbursement accounts
 - v. Copies of canceled checks (front and back) for payments to all hired musicians

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8. Copies of bank statements detailing the deposits from third-party payer and canceled checks paid to musicians.
9. For all public performances, copies of publication/playbills, flyers or other forms of advertisement regarding the event.
10. Copies of all tax returns and tax forms (e.g., 1099 MISC, Form W-2, Form W-3) received and issued to show proof of monies received from third-party payer and/or employer and payment made to each hired musician per year.
11. Employer's quarterly federal tax returns Form 941 for each applicable quarter under review.
12. Personnel records for all hired employees.
13. Electronic Media (Demonstration Recording, Limited Pressing Recording, Phonograph/TV/Film, Commercials). In addition to the line items above, the following records must be maintained:
 - (a) Copy of the Demonstration recording, compact disc, video recording or other evidence of musical engagement.
 - (b) Specify the purpose for the Demo to be stated on the contract. This is being requested on a go forward basis.
 - (c) Documentation that the Demonstration Recording was marketed for productions (i.e. letter to production company, managers, producers...)