



Sample IRS Form 990 Procedure

Date:

Issuing Authority:

Statement of Purpose

This policy provides EveryNonprofit with the proper framework for the submission and disclosure of the IRS Form 990 annual tax filing. The policy is designed to ensure compliance with federal tax regulations, and to demonstrate EveryNonprofit's commitment to both internal and external transparency.

Executive Review

The Chief Executive Officer, Chief Operating Officer and Director of Finance shall work in conjunction with the outside accounting firm engaged to prepare the Form 990 to review its accuracy prior to board review and submission. It is the duty of the CEO to sign and certify that the IRS Form 990 is accurate and complete. Upon resolution by the audit committee and presentation to the board, the CEO shall ensure the filing the Form 990 by November 15, based on fiscal year ending Dec 31, each year.

Board Review

The audit committee shall review and approve the IRS Form 990 annual tax filing prior to full board review and submission. It is the duty of the committee to report its findings concerning the Form 990 to the board at large prior to submission. The board of directors shall receive a copy of the IRS Form 990 in advance of filing; a full board resolution is not required before filing.

Public Transparency

Consistent with the requirements of §6104(d) of the Internal Revenue Code and the regulations thereunder, copies of the organization's Form 990 shall be made available, upon request, in a timely manner, and without charge to any individuals who request it. A copy of the Form 990 Shall be made available to the public on EveryNonprofit's website for the preceding fiscal year.