



## Public Inspection of Form 990, Form 990-T, Audit, IRS Determination Letter

In our efforts to comply with the Internal Revenue Code and regulations, the Foundation promotes and allows public inspection of the Foundation's IRS Form 990, IRS Form 990-T, most recent audit, IRS Determination Letter and its application granting tax exempt status.

### Procedures:

- 1) A copy of Form 990 (containing appropriate signatures) and Form 990-T, if applicable, will be made at the time the tax return is completed, and this copy will be marked "For Public Inspection." This copy will not include any support schedules with contributor's names. The copy will be retained in a central, accessible file cabinet at the Foundation.
- 2) A copy of the Foundation's most recent audit will be kept in an accessible file drawer so that it is readily available for inspection.
- 3) A copy of the IRS Determination Letter granting the Foundation tax-exempt status will be kept in an accessible file drawer so that it is readily available for inspection.
- 4) Requests by the public to view the Form 990, IRS Form 990-T, audit, and/or IRS Determination Letter may be made in person, by phone, via mail, fax, or via email.
- 5) In response to requests to view the Form 990, IRS Form 990-T, audit, and/or IRS Determination Letter, Foundation staff shall:
  - a. Invite the requestor to the Foundation's office to view copies of the documents marked, "For Public Inspection." No fee will be charged.
  - b. Offer to send electronic copies of the documents to the requestor via email. Foundation staff will send electronic copies to requestor within five business days of request. No fee will be charged.

c. Direct the requestor to the GuideStar web site at [www2.guidestar.org](http://www2.guidestar.org) to view copies of Form 990 and Form 990-T.

5) Requestors who opt to view the documents at the Foundation office will be allowed to review the documents in-house without a staff person present.

6) The Foundation shall include wording stating the availability of the Form 990, Form 990-T, most recent audit, and the IRS Determination Letter on both the Foundation's web site at [www.communityfoundationnwga.org](http://www.communityfoundationnwga.org) and in future marketing materials.