

The Communities of Coastal Georgia Foundation, Inc. Policy and Procedure—Public Inspection of Form 990

Policy

It is the goal of the Foundation, its staff and board to be accountable to our community and regular disseminator of program and financial information. It is our intent to comply with the Internal Revenue Code and regulations with respect to public inspection of the Foundation's IRS Form 990, IRS Form 990-T to the extent that we have one, and IRS Determination Letter and its application granting tax exempt status. Therefore, the Foundation performs the following acts.

- 1) Makes its application for recognition of exemption and its annual information returns available for public inspection without charge and the Foundation's office during regular business hours;
- 2) Makes each annual information return available for a period of **5 years** beginning on the date the return is required to be filed (if amended, from the date of the amended return), including extensions, or is actually filed, whichever is later; and
- 3) Provides a copy without charge, other than a reasonable fee for reproduction and actual postage costs, of all or any part of any application or return required to be made available for public inspection to any individual who makes a request for such a copy in person or in writing.

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, and on Schedule B, contributor's names shall be "blackened out."** The copy will be retained in the same file cabinet with the complete "File Copy" for Form 990 for each year.
- 2) A copy of the IRS Determination Letter granting the Foundation tax-exempt status will be kept in the same file drawer so that it is readily available for inspection.
- 3) At the same time, the original Form 990 is sent to the Department of the Treasury, a **"For Public Inspection" copy** will be sent to the Office of Secretary of State, Atlanta, Georgia, to be held by the state for public inspection.
- 4) A copy of Form 990 marked **"For Public Inspection"** will be saved **electronically** in a **Protected Document File (pdf)** and will be made available on the Foundation's website. Information and access link for the latest version of Adobe Acrobat Reader® download will be provided on the same page for users

who do not already have this program. This pdf copy may be saved or printed by the user at their discretion.

- 5) In response to requests made in person, Foundation staff will produce a copy of the **"For Public Inspection" copy of Form 990 for the requestor**, on the same day of the request. (If there is no copier equipment available on the day of the in person request, staff will allow the requester to view the office "For Public Inspection" copy and will have a copy available for the requester on the next business day.) The requester will be allowed to view the return in-house without a staff person present.
- 6) No fee will be charged if the request is made in person.
- 7) If the request is received by the Foundation in writing, by telephone, or by facsimile, and it contains an address to which the copy should be sent, Foundation staff will make a **"For Public Inspection" copy of Form 990** to the requester. The following procedures will be followed:
 - a. Requester will be charged a copy charge of \$5.00 per complete document requested, plus actual postage charge. Appropriate staff will create a bill to be included with the mailing. (Staff will make an effort to contact requester to notify them in advance of the charge, but will not delay the mailing of the document pending this notification.)
 - b. The requested copies will be mailed within five (5) business days of the request to the address indicated by the requester.
- 8) If Foundation staff determines the request is difficult to fulfill, or unreasonable pursuant to the staff member, staff will defer the request to the Executive Director or other appropriate Officer who will make every effort to satisfy the request, while ensuring that the Foundation is in compliance with the law with respect to its actions.
- 9) A copy of the IRS Form 990 Instructions will be maintained in the same file drawer as Forms 990 and the section of the instructions related to Public Inspection of Returns, etc will be highlighted.

