

Community Foundation of St. Clair County
Policy for Public Inspection of Form 990 and Form 990-T

It is the goal of the Foundation, its staff, and Board to be accountable and transparent to our donors and the entire community by regularly disseminating our 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 a filing was required, and the IRS determination letter. Therefore, the Foundation will:

- 1) Make these documents available for public inspection at its offices during regular business hours without charge;
- 2) Provide a copy without charge, other than a reasonable fee for reproduction and actual postage costs, of all or any part of these documents required to be made available for public inspection to any individual who makes a request for such a copy in person or in writing; and
- 3) Upload and maintain on our website the Foundation's Audited Financial Statements, Form 990s and Form 990-Ts to the extent filings were required for a minimum of 3 years.

Additionally, the Guidestar organization serves as a resource for those individuals and organizations wishing to research non-profit organizations by working with the IRS to make available the 990s of all non-profit organizations. Recognizing that this availability is sometimes delayed and readers may not understand the full picture of who we are and what we do through the Form 990 alone, the Foundation will pay the nominal fee to voluntarily have its IRS Form 990s uploaded to Guidestar's website, along with its Audited Financial Statements that includes an opening cover letter from management discussing key philosophies, initiatives and the financials.