

Transparency and Accountability Policy

Public Inspection of Annual Returns and Exemption Applications

A public charity must make the following documents available for public inspection and copying upon request and without charge (except for a reasonable charge for copying).

Exemption Application

A public charity must disclose its exemption application, Form 1023, *Application for Recognition of Exemption under Section 501 (c) (3) of the Internal Revenue Code*, along with each of the following documents:

- all documents submitted with Form 1023
- all documents the IRS requires the organization to submit in support of its application; and
- the exemption ruling letter issued by the IRS

Annual Information Return

A public charity must disclose its annual information return (Form 990 series) with schedules, attachments, and supporting documents filed with the IRS. However, the organization does not have to disclose Schedule B of Form 990 and does not need to identify its contributors. Certain information may be withheld from public inspection. Returns need to be available for disclosure for only three years after the due date or filing date of the return.