



*Members of:
American Institute of Certified Public Accountants
Virginia Society of Certified Public Accountants*

Materials provided are meant to be for informational purposes only, and these shall not be construed as investment, tax, or legal advice. Please feel free to reach out to us if you have any questions or need help in adopting these materials for your organization.

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**Part VI Q.19
Disclosure of Documents**

In the spirit of transparency and disclosure, ABC Sample Nonprofit organization shall provide the following documents either at the request of third parties or by public disclosure in the method as indicated below:

~~(Strike those that the organization will not make public)~~

<u>Document</u>	<u>Method</u>
Articles of Incorporation	Upon Request
Bylaws	Upon Request
IRS Form 990	Guidestar
IRS form 990T	Upon Request
IRS Form 1023/1024	Upon Request
Annual Report	Website
Conflict of Interest policy	Upon Request
Code of Conduct	Upon Request
Policies and Procedures	Upon Request
Personnel Policies	Upon Request
Annual Meeting minutes	Upon Request
Board Meeting Minutes	Upon Request
Committee Meeting Minutes	Upon Request
Audited Financial Statements	Upon Request
Interim Financial Statements	Upon Request
Contracts/Leases/Agreements	Upon Request

Modify the method as appropriate

If restrictions are to certain parties, such as members- note those restrictions

Note- the Federal tax law does not require that certain documents be made public unless it was included in a form that is required to be made public (such as Forms 990, 1023 or 1024).