

New IRS Form 990

Suggested Policies and Procedures

IRS Form/line #	Purpose/Source	Policy
Part VI Q. 5	Transparency	Disclosure on Fraud
Part VI Q. 8	Good Governance	Committee Meetings
Part VI Q. 9b.	Good Governance	Local Branches, Affiliates
Part VI Q.10	Authorization of Form	Review of Form 990
Part VI Q.12	Old 990 Form Question	Conflict of Interest
Part VI Q.13	Sarbanes Oxley	Whistle Blower
Part VI Q.14	Sarbanes Oxley	Document Destruction
Part VI Q.15	Pension Protection Act	Compensation Review
Part VI Q.16	UBTI	Monitoring of Investments
Part VI Q.19	Transparency	Disclosure of Documents
Part VII Q.5	Excess Benefit Transaction	Disclosure of Outside Income
Schedule J	Excess Benefit Transaction	Travel Policies
Schedule L	Excess Benefit Transaction	Loans to Board and staff
Schedule M	Pension Protection Act	Gift Acceptance Policy