

Sample Form 990 Review Process Policy for Not-for-Profit Organizations

The Form 990 will be completed annually and copies will be provided to the entire governing board as well as the president/CEO of the organization. At that time the president/CEO will review the Form 990 with the audit committee and fiscal officer. Any necessary changes will then be updated on the form. Once all necessary changes are made and the president/CEO is in agreement with the audit committee and fiscal officer on the finished Form 990, it will be signed by the president/CEO, dated and submitted by the filing deadline. A copy of the approved Form 990 will be provided to all of the officers, directors and trustees before the return is filed.



If you would like more information, or help developing policies to fit your organization, please contact your Rea Advisor or Adam Schultz, a principal on Rea's not-for-profit team, at 216.503.9443 or adam.schultz@reacpa.com

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