

Board Policy No. 601

SUBJECT: Public Disclosure of Tax Exempt Status

I. PURPOSE

The United States Internal Revenue Service has issued final regulations under the Taxpayer Bill of Rights 2 requiring public disclosure of certain documents relating to the cooperative's tax-exempt status. The purpose of this policy is to establish procedures to insure the cooperative's compliance with these disclosure regulations.

II. CONTENT

- A. The following documents relating to the tax-exempt status of the cooperative will be made available for public inspection subject to the place, time and procedure requirements set forth in Paragraph B and C hereof:
- (1) the initial application for tax-exempt status, including supporting documentation for all applications filed after July 15, 1987;
 - (2) copies of the three (3) most recent annual information returns (not including forms 990-T), including all schedules and attachments filed with the United States Internal Revenue Service.
- B. The documents described in Paragraph A will be made available for public inspection during regular business hours of the cooperative at the office of the cooperative in Forksville, Pennsylvania.
- C. Documents will be made available for public inspection by an individual on the date such request is made in person; copies of the documents will be provided to the individual requesting the same, without charge. Requests received for copies of the documents by mail, facsimile or E-mail, will be accommodated within thirty (30) days, without charge. Individuals requesting the documents by telephone will be instructed to make the request in writing mailed to the office of the cooperative.
- D. Should the cooperative believe that requests received for documents are intended to harass the cooperative or its employees, it may refuse to respond to such requests while it applies to the Philadelphia District Director of the Internal Revenue Service for relief.

III. RESPONSIBILITY

The implementation of this policy shall be the responsibility of the Chief Executive Officer.

IV. This policy supersedes and cancels all other policies which relate to the subject matter herein and which may be in conflict herewith.

Date adopted:	July 19, 1979	Attest:	Lynn Roles, Secretary
Revised:	April 17, 1980		Lynn Roles, Secretary
	September 18, 1980		Lynn Roles, Secretary
	February 19, 1981		Wayne E. Gavitt, Secretary
	July 16, 1987		Lynn Roles, Secretary
	April 25, 1990		Lynn Roles, Secretary
	February 20, 1992		Kathy A. Robbins, Secretary
Rfmd:	August 20, 1998		Lynn Roles, Secretary
Revised:	January 21, 1999		Walter E. Botsford, Secretary
	March 30, 2000		Walter E. Botsford, Secretary
	March 21, 2002		Walter E. Botsford, Secretary
	July 22, 2004		Walter E. Botsford, Secretary
	August 17, 2006		Walter E. Botsford, Secretary
	April 19, 2007		Walter E. Botsford, Secretary
	May 10, 2007		Walter E. Botsford, Secretary
	February 6, 2014		
			<hr/> Walter E. Botsford, Secretary