

Document Retention and Destruction Policy NONPROFIT NAME HERE (ACRO)

ACRO will follow Sarbanes-Oxley requirements

ACRO takes seriously its obligations to preserve information relating to litigation, audits, and investigations. The Sarbanes-Oxley Act makes it a crime to alter, cover up, falsify, or destroy any document to prevent its use in an official proceeding.

Each ACRO employee and consultant has an obligation to notify the chapter president of potential or actual litigation, external audit, investigation, or similar proceeding involving ACRO.

Violations can subject ACRO and employees to penalties

Employees who fail to follow this policy face possible disciplinary action (up to and including termination of employment). Moreover, failing to follow this policy can cause ACRO and individual employees to face possible civil and criminal sanctions

All personnel must observe the retention guidelines and any "legal holds"

Attached to this policy is a table to provide a retention schedule for most records; however, it may not contain all the records ACRO may be required to keep in the future. Contact the ACRO executive director if you have any questions about the proper retention periods and destruction procedures for any kind of documents not listed here.

From time to time, the ACRO president may issue a notice, known as a "legal hold," suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. *No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the executive director.*

APPROVED BY: _____, on _____, 2013.

Title:

Exhibit 1, ACRO Document Retention and Destruction Policy		
File Category	Item	Retention Period
Corporate Records	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions	Permanent
	Board/committee meeting agendas/minutes	Permanent
	Conflict-of-interest disclosure forms	4 years
Finance and Administration	Financial statements (audited)	Permanent
	Auditor management letters	Permanent
	Payroll records	Permanent
	Journal entries	Permanent
	Check register and checks	[7 years/ Permanent]
	Bank deposits and statements	7 years
	Charitable organizations registration statements (filed with OR Attorney General)	7 years
	Chart of accounts	7 years
	Expense reports	7 years
	General ledgers and journals (includes bank reconciliations, fund accounting by month, payouts allocation, securities lending, single fund allocation, trust statements)	7 years
	Accounts payable ledger	7 years
	Investment performance reports	7 years
	Investment consultant reports	7 years
	Investment manager correspondence	7 years
	Equipment files and maintenance records	7 years post disposition
	Contracts and agreements	7 years post obligations
	Investment manager contracts	7 years post obligations
Correspondence — general	3 years	
Insurance Records	Policies — occurrence type	Permanent
	Policies — claims-made type	Permanent
	Accident reports	7 years
	Fire inspection reports	7 years
	Safety (OSHA) reports	7 years
	Claims (after settlement)	7 years
	Group disability records	7 years post benefits

Exhibit 1, ACRO Document Retention and Destruction Policy		
File Category	Item	Retention Period
Real Estate	Deeds	Permanent
	Leases (expired)	7 years post obligations
	Mortgages, security agreements	7 years post obligations
	Purchase agreements	7 years post disposition requirement
Tax	IRS exemption determination and related correspondence	Permanent
	IRS Form 990s	Permanent
	Withholding tax statements	7 years
	Correspondence with legal counsel or accountants, not otherwise listed	7 years post filing
	Timecards	3 years
Communications	One set of all communication documents kept on-site and one set kept off-site	
	Press releases	Permanent
	Annual reports	Permanent (5 copies)
	Other publications	7 years
	Photos	7 years
	Press clippings	7 years
Donor Services	Fund agreements (paper and digital copies)	Permanent
	Correspondence — acknowledgment of gifts and grant requests	Permanent
	Donor fund statements	Permanent
Community Philanthropy	Records from advisory committee or family fund meetings, including minutes, if any, and lists of grants recommended for approval.	7 years
	Scholarship grant records, including applications if foundation staff participates in selection decisions	7 years
	Approved grants: all documentation supporting grant payment, including application/recommendation, due diligence, grant agreement letters, grant transmittal letters, and post-grant reporting info, if any.	7 years post program completion or grant date for general operating support
	Foundation funding requests, correspondence, and reports (funding received)	7 years post program end
	Declined/withdrawn grant applications	3 years
	Foundation funding requests (denied)	3 years

Document Retention and Destruction Policy, Rev. 0

Exhibit 1, ACRO Document Retention and Destruction Policy		
File Category	Item	Retention Period
Consulting Services	Consulting contracts/filed	7 years post obligations
Human Resources	Employee personnel files	Permanent
	Retirement plan benefits (plan descriptions, plan documents)	Permanent
	Employee medical records	Permanent
	Employee handbooks	Permanent
	Workers comp claims (after settlement)	7 years
	Employee orientation and training materials	7 years post use ends
	Employment offer letter	7 years post obligations
	Employment applications	3 years
	IRS Form I-9 (not stored with personnel file)	Greater of 1 year post service, or 3 years
	Résumés	1 year
Technology	Software licenses and support agreements	7 years post obligations
Library	Other foundations' annual reports	2 years
	Directories and periodicals	2 years
General Administration	Correspondence, chief executive and general	7 years
	Appointment calendars — chief executive	7 years

Laurie
Nelson

CONFLICTS OF INTEREST AND EXECUTIVE COMPENSATION POLICY

PURPOSE

The Board of Directors shall monitor the transactions between the corporation and insiders to ensure that any transaction between the corporation and an insider that is a conflict of interest is fair to the corporation and does not grant excessive benefit to the insider. The purposes of this policy are to ensure that directors and officers act loyally to the corporation and that directors, officers and those who exercise substantial influence over the corporation do not use their influence to obtain benefits in excess of fair market value in transactions with the corporation. This policy seeks to ensure that the corporation maintains high ethical standards and observes state and federal taxation concerning conflicts and excess benefits transactions.

SECTION 1: DEFINITION OF CONFLICTS OF INTEREST

Definition of Conflict. A conflict of interest arises when an insider described below may benefit financially from a decision he or she could make in his or her capacity as an insider, including indirect benefits to family members or businesses with which the insider is closely associated. A conflict of interest arises in any such transaction between the corporation and an insider, except for: transactions in the normal course of operations that are available to the general public under similar terms and circumstances, and expense reimbursements to an insider made pursuant to an accountable plan under IRS Reg. 1.62-2(c)(2).

Consequences of Conflicts. Some conflicts of interest are prohibited and our organization cannot engage in them. Others are permitted but are subject to special procedures set out below to ensure that the transaction is fair to our organization and complies with applicable law, regulations and under agreements.

Conflicts that Fall Outside of Definition. The board recognizes that this policy may not describe all of the transactions or matters in which an insider or an individual or business closely connected with an insider may engage in a transaction or other matter with the corporation that creates divided loyalties or the possibility or perception of a conflict of interest or of unfair advantage to the other party. In such case, the board shall determine whether the transaction should be treated as a conflict of interest under this policy or should otherwise be scrutinized.

SECTION 2: DEFINITION OF INSIDER

An insider is any of the following persons, family members or entities:

Insider. An insider is any person who is in a position of authority over the corporation or who exerts substantial influence over the corporation, including directors, officers, the top management official, the top financial official, other key employees, the founders and major donors. An insider described in this section remains an insider for five years after his or her influence over this corporation ends.

Family Members. Family members of insiders are also insiders. Family members include the spouse or partner in a civil union recognized by state law; children, grandchildren, great-grandchildren, whole and half-blooded brothers and sisters, and spouses of any of these people; and any ancestors (parents, grandparents, etc.).

Entities. An entity in which a director is a general partner, director, officer, top management official, top financial official or other key employee is an insider. Corporations and limited liability companies in which an insider owns more than 5% of the voting power, partnerships in which the insider owns more than 5% of the profits and trusts or estates in which the insider owns more than 5% of the beneficial interest are insiders.

Other Nonprofits and For-Profits. Another nonprofit or for-profit entity is an insider if:

- One of our directors is also a director or officer of the other entity, and
- We and the other entity are engaged in a transaction that is significant enough that the transaction is or should be approved by the boards of both organizations.

SECTION 3: PROHIBITED CONFLICTS

Loans to Directors or Officers. Our organization cannot make a loan or guarantee an obligation to or for the benefit of any of its directors or officers.

SECTION 4: PROCEDURE FOR PERMISSIBLE CONFLICTS

In order to ensure that permissible transactions with insiders are fair to the corporation and comply with state and federal laws:

1. *Full Disclosure.* All insiders must promptly and fully disclose all material facts of every actual or potential conflict of interest to the Board of Directors at the time such conflict arises.

2. *Determination of Fairness.* When the corporation engages in a transaction with an insider that constitutes a conflict of interest, the Board shall handle the transaction as follows:

- a. *Impartial Board.* The Board shall exclude any insider that has a conflict of interest with respect to the transaction from all discussion and from voting on the transaction. The Board may ask questions of the insider prior to beginning its discussion.
- b. *Comparable Data.* The Board shall gather appropriate data to ensure that the compensation for each insider is reasonable. In the case of employee compensation packages, the Board shall utilize reliable surveys of compensation for comparable positions or shall utilize data for at least three similarly situated employees in comparable positions. The Board shall not use the employee whose

compensation is under consideration to collect comparability data.

- c. Documentation. The Board shall document its decision by keeping written records that state the terms of the transaction and date approved, the directors present and who voted on it, the comparability data and how the data was obtained, and any actions taken with respect to directors who had a conflict of interest with respect to the transaction. The records must be prepared before the latter of the next Board meeting or 60 days after the final action is taken. Once prepared, the records must be reviewed and approved by the Board within a reasonable time.

3. *Identification of Employee Insiders.* When employee compensation packages are established each year, the Board shall identify those employees who are insiders. The Board shall monitor the compensation packages of insiders in accordance with the procedure in this section above.

4. *Reporting Benefits.* When the corporation provides an economic benefit to an insider for the insider's services as an employee or an independent contractor, the corporation shall contemporaneously document the transaction as required by the IRS (generally on an original Form W-2, Form 990, or Form 1099 or with a written employment contract).

SECTION 5: COMPLIANCE WITH THIS POLICY

In order to ensure compliance with this policy:

1. *Annual Disclosure Statement.* The officers, directors and key employees shall each year disclose interests that could give rise to a conflict of interest under this policy. Such disclosure shall be made on the Disclosure and Acknowledgment attached to this policy and shall be filed with the Secretary or the Secretary's designee.

2. *List of Potential Insiders.* On an annual basis, the Secretary of the corporation or the Secretary's designee shall develop and maintain a list of insiders who engage in or are reasonably likely to engage in transactions that constitute conflicts of interest with the corporation during the year.

3. *Ongoing Disclosure Obligation.* Officers, directors and key employees shall have an ongoing obligation to notify the Board promptly of interests that subsequently arise that could give rise to a conflict of interest under this policy.

4. *Monitoring by Secretary.* The Secretary or the Secretary's designee shall monitor and enforce compliance with this policy by reviewing the list of insiders and the Disclosure and Acknowledgment forms each year and by bringing potential or actual conflicts to the attention of the President of the Board. The President shall disclose conflicts to the Board as they arise and ensure that the procedures in this policy are followed.

SECTION 6: DELEGATION TO COMMITTEE

The Board may delegate its responsibilities under this policy to a committee of the Board. The committee shall comply with this policy and shall report its decision to the Board in a timely fashion.

Signature: _____ Printed Name: _____

Title: _____ Date Adopted: _____

Laurie
Nelson

ANNUAL QUESTIONNAIRE

--
**CONFLICTS OF INTEREST AND EXECUTIVE COMPENSATION POLICY DISCLOSURE AND
ACKNOWLEDGEMENT STATEMENT**

Disclosure

Please report below any conflicts of interest or potential conflicts of interest between the Organization and you, a family member or a business or corporation with which you are connected within the meaning of the Conflict of Interest and Executive Compensation Policy.

You have an ongoing obligation to notify the Board promptly of any such conflicts of interest that subsequently arise.

List of Conflicts or Potential Conflicts

Please list and explain any conflicts here:

Acknowledgement

I have received, read, understand and will comply with the Conflict of Interest and Executive Compensation Policy of the Organization. I affirm that, other than the interests reported above, I am aware of no conflicts of interest that I have or may have within the meaning of the Conflict of Interest and Executive Compensation Policy.

Signature Date
[printed name of director/officer]
Title: _____

Please submit this form to the Secretary and retain a copy for your records

~~X DRAFT X~~

Laurie
Nelson

Compliance review – [name of nonprofit organization]
[date]

[client full name] has requested that our firm review the [name of nonprofit organization]'s (the "Organization") compliance with applicable law. We have reviewed the following available documents and reached conclusions based on that information. However, we have not audited the information contained within the documents and cannot vouch for its veracity. Additionally, some documents were not available for review and some information is unknown.

Items reviewed:

1. Corporation Division filings.
2. Federal Form 990s and other IRS information.
3. Oregon Charitable Activities filings.
4. Guidestar report.

1. Corporation Division filings.

The Articles of Incorporation were initially filed on [date]. [add details of any corrections or amendments]

The Organization's [most current year filed] annual report is available on the Corporation Division's website and was stamped as filed on [Corp Div filing date].

Conclusion: The Organization [appears/does not appear] to be compliant with state business registry filing requirements.

2. Other Articles of Incorporation Issues.

Do the Articles provide for **indemnification of officers and directors**?

Do the Articles contain an approved statement of **exempt purpose**?

Do the Articles contain an approved **distribution of net assets upon dissolution** provision?

3. Federal Form 990s and other IRS information.

On [date of determination letter], the IRS issued a favorable determination letter to the Organization granting it federal tax exempt status as a public charity.

The IRS website Select Check search tool shows the Organization as a tax exempt [type of organization] as of the date of our search ([date of search]). Updates are posted monthly, and

generally reliance on the website is permissible unless the inquirer has knowledge of facts that would render an organization's exempt status invalid.

[client first name] provided us with copies of the Organization's annual 990-EZ returns for tax years [tax years of returns provided by client]. We also located the filed [list tax years] returns on Guidestar. The returns were prepared by [preparer name and qualification].

The returns located online omit donor information, but were otherwise consistent with the Organization's client copies provided by [client first name].

Tax year	Total Revenue (line 9)	Outgoing grants (line 10)	Expenses other than line 10 grants*	Net assets at year end (line 21)	Net change in assets

*Includes professional fees, other fees (such as state Charitable Activities fees), office supplies and printing/ mailing expenses [list other relevant details].

[tailor to fit] No compensation was paid to officers or directors. No employees were listed. In all years, the Organization denied any participation in excess benefit transactions.

Conclusion: The Organization [appears/does not appear] to be compliant with federal tax filing requirements. No excess benefit transactions are known [if excess benefit transactions are known, list details]. Expenditures for the Organization's exempt purpose [appear/do not appear] reasonable in light of revenue.

4. Oregon Charitable Activities filings.

A check of the Charitable Activities website on [date of search], listed the Organization's IRS Code as 501(c)(3). In our experience, Charitable Activities does not show that code until the determination letter has been received by Charitable Activities.

The filed CT-12 forms are not available online. [client first name] provided the client copies received by the Organization. The CT-12 forms were prepared by [preparer name and qualification]. The information on the CT-12s [is/is not] consistent with that reported on the Form 990-EZs.

Conclusion: The Organization [appears/does not appear] to be compliant with state Charitable Activities filing requirements.

5. **Guidestar report.**

[tailor to fit] Consistent with other information reviewed. Nothing negative found.

General conclusion:

[tailor to fit] No obvious red flags.

Items not reviewed:

1. Form 1023 Application for Tax Exempt Status.
 2. Initial Oregon Charitable Activities registration.
 3. Bylaws.
 - a. Note that any amendment to the Bylaws must be provided to the IRS with the Organization's annual return.
 - b. Review of Bylaws available upon request. Please forward a copy of the Bylaws and any/all amendments if desired.
 4. Corporate Minutes.
 5. Corporate Policies.
-

Unknowns:

1. Does the Organization have a **Conflict of Interest Policy**? Do the Board/officers review the policy annually?
 2. Does the Organization comply with **public disclosure requirements** of federal and state law?
 3. Does the Organization adequately **acknowledge donations** in a manner that complies with federal law?
 4. Does the Organization have any **employees**? If so, employment tax returns are required.
 - a. Other licensing/tax requirements not known.
 5. Does the Organization **track distributions** to other charitable organizations and individuals? How does the Organization know the funds are expended for the intended purpose?
 6. Are there adequate procedures in place to **prevent/reduce opportunities for fraud**?
 7. Does the Organization carry **Directors' & Officers' insurance**?
-

General advice regarding nonprofit corporations:

1. **Corporate Formalities.** The benefits of the corporate form derive from the legal recognition of the corporation as an entity separate from its directors, and officers. To enjoy these benefits, not only must you be incorporated, you must also act as a corporation.

1.1 **Maintain Corporate Entity.** It is essential that corporate and personal affairs be kept separate. Never mix corporate and personal funds, assets, or accounts. Do not use corporate funds or assets to pay personal obligations or for any other personal or noncorporate purpose, even though offsetting balances or accounts might seem to justify such a use.

1.2 **Use Corporate Name.** Corporate business should be done in the corporate name. When acting for the corporation, you should avoid any indication that you are dealing in a personal capacity. Use the corporate name on all agreements, contracts, leases, orders, accounts, checks, correspondence, letterheads, business cards, directory listings, advertisements, signs, and products.

1.3 **Act in Representative Capacity.** When signing documents, you should always make clear that you are acting on behalf of the corporation. For example, the signature block on agreements should include the corporate name, the capacity in which you are acting, and the word By: preceding the signature, similar to the following form:

[name of corporation]
By: /s/
[president's name],
President

1.4 **Individual Roles.** The formalities of corporate operation provide the mechanism by which the corporation governs itself, makes decisions, and takes action. To better understand the proper conduct of corporate business, you should become familiar with the different capacities in which you will be acting from time to time.

1.4.1 **Directors.** As directors, you direct the management of the corporation. You establish policy. You make all major business decisions, such as election and removal of officers, compensation of employees, borrowing money, initiation of new ventures, and purchase of new equipment and property. These actions are expressed in the form of resolutions adopted by the board of directors and recorded in the corporate minutes. The authority of the board of directors is limited by law, by the articles of incorporation, and by the bylaws, but the board may amend the bylaws and the articles (keeping in mind compliance with federal tax law). Within areas over which directors have control, only the acts authorized by resolution will be considered acts of the corporation.

1.4.2 Officers. As officers, you will conduct the everyday business of the corporation under the direction of the board of directors. Your acts are the acts of the corporation as long as you act within the authority given by the articles of incorporation, the bylaws, and the resolutions of the board of directors.

1.5 Formalities Protect You. In nonprofit corporations such as yours, where the same people act in more than one capacity, it is particularly important to be mindful of keeping the roles straight and acting with proper authority. The formalities are the source of authority for persons who act on behalf of the corporation. Officers, directors, and employees who act without authority (that is, without necessary approval of the directors, properly made and recorded in the corporate minutes) act at their own risk.

1.6 Minutes, Meetings, and Manner of Acting. Properly held and documented meetings of directors are the keys to formal operation. The failure to authorize an act in advance can sometimes be corrected by later ratification of actions already taken. The better practice, however, is for the board to act regularly and in advance of actions requiring its authorization.

1.6.1 Meetings. Oregon law requires that the corporation hold an annual meeting of directors. Directors at the annual meeting should elect officers and take any other action that is appropriate, including ratifying and approving the prior activities of the directors and officers, and transacting any other business properly brought before the meeting. Please let the firm know if you desire our assistance in holding annual meetings and, if so, whether you wish to have your accountant present.

We recommend that an annual meeting be held, and we encourage you to have your accountant/tax preparer participate in the meeting.

However, if you choose not to conduct a meeting but instead would like to just have our office prepare annual minutes, you may complete the Annual Information Sheet, which will be sent to you with a letter from me reminding you of the annual meeting requirement, and return it to our office. Based on the information which you provide, we will then prepare a document called Statement of Actions Without Meeting of Board of Directors, which will serve in the place of minutes for the annual meeting as if a meeting had actually been held.

The bylaws generally set forth the procedure for holding regular and special meetings of the board of directors. A meeting that does not comply with the Organization's bylaws is legally ineffective. Action attempted at a meeting improperly called or conducted will not accomplish its purpose. For this reason, you should become familiar with the provisions of the bylaws governing directors' meetings.

1.6.2 Minutes. A written record showing that a meeting was properly held and reciting actions taken must be prepared. This is the function of the corporate minutes. The minutes must show that proper notice was given and that a quorum was present. The minutes must contain the substance of resolutions adopted and a list of the names of directors voting against any resolution adopted by the board.

1.6.3 Waiver of Notice. Timing and other technical problems of giving proper notice of meetings may be avoided by obtaining a waiver of notice signed by each affected director, as appropriate.

1.6.4 Unanimous Consent Resolutions. The bylaws may provide a mechanism for unanimous consent resolutions. This is a substitute for the meeting process. The unanimous written consent of all directors will serve as the legal equivalent of a meeting. This is a logical way to act for boards made up of a limited number of directors. Because of its convenience, this method of acting may become the one you use most commonly. Just like the minutes of actual meetings, of course, such unanimous consent resolutions should be recorded in the minute book.

2. Directors' Duties and Standards

Directors are held to certain standards of conduct and are responsible for certain duties under the law. A director must act in good faith and with care in protecting the best interests of the nonprofit corporation. The following is a discussion of some of the duties and standards that govern director conduct.

2.1 Duty of Loyalty. Directors are held to a fiduciary standard of loyalty to the corporation. Both as a director and as an individual, the director must act in the best interests of the corporation. Any conflict between the director's personal interest and the corporation's interest must be resolved in favor of the corporation. For example, a director may not pursue a business opportunity outside of the corporation if the opportunity could be pursued by the corporation and is within the corporation's line of business. Similarly, a director cannot be involved in a business that competes with the corporation.

2.2 Self-Dealing. As noted above, dealings between disqualified persons and the nonprofit corporation must be very carefully managed. All dealings between a director and the corporation should be approved, after full disclosure, by an independent vote of a majority of the other directors. In all cases, the transaction must be fair and reasonable to the corporation, and the reasonableness must be extensively documented in case of an audit by the IRS. Do not enter into any agreement with the corporation, sell to or buy from, rent to or rent from, or otherwise deal with the corporation, without first consulting us.

2.3 Taxes and Tax Returns. Directors are responsible for the timely filing of all tax returns and other required reports. The failure to file tax returns and to pay the taxes (including payroll

taxes) due may render directors personally liable. You should work closely with your accountants in establishing a system to assure proper reporting and payment of taxes.

2.4 Prohibited Acts. Certain acts are specifically prohibited by law, and violation of them will result in personal liability for directors. Included among these prohibited acts are the following:

2.4.1 Voting to distribute assets without proper allowance for indebtedness.

2.4.2 Engaging in an excess benefit transaction.

2.5 Manner of Dissent. Any director present at a meeting where a vote is taken on a prohibited act will be treated as having voted in favor of the action unless:

2.5.1 At the beginning of the meeting or promptly on arrival, the director objects to holding the meeting or transacting business at the meeting;

2.5.2 A dissent or abstention from the action is entered in the minutes;

2.5.3 A written dissent or abstention is delivered to the presiding officer of the meeting before adjournment; or

2.5.4 A written dissent or abstention is delivered to the corporation immediately after adjournment.

3. Corporate Records

3.1 The Organization's minute book should contain the original articles of incorporation, bylaws, minutes, and other corporate documents. The book should be accessible.

3.2 Every corporation is required to maintain, at its principal office, copies of the following records:

3.2.1 Its articles of incorporation, and all amendments to them currently in effect.

3.2.2 Its bylaws and all amendments to them currently in effect.

3.2.3 A list of all names and business addresses of its current directors and officers.

3.2.4 Its most current annual report to the Secretary of State.

3.3 Remember that members of the public are entitled to inspect and obtain a copy of your Form 1023 (and attachments, including articles of organization and bylaws), the determination letter from the IRS confirming your tax exempt status, and your annual Form 990-EZs. You should keep a copy of those documents at your principal office for that purpose. You may charge a reasonable fee for copying expenses incurred in providing the material to the person requesting it.

4. Seek Appropriate Advice. Legal advice is appropriate in a number of other areas. Please consult us whenever you are considering major business matters, such as:

- 4.1 Amending the articles of incorporation or the bylaws.
 - 5.2 Merging or dissolving the corporation.
 - 5.3 Whether or not to engage in a transaction that may be an excess benefit transaction.
 - 5.4 Questions re duties of officers and directors.
-

Useful Resources:

In enclosed resource binder (all are available online as well):

1. A Guide to Nonprofit Board Service in Oregon. Office of the Attorney General.
2. 20 Questions That Directors Should Be Asking. Oregon Department of Justice, Charitable Activities Section.
3. IRS Compliance Guide for 501(c)(3) Public Charities.
4. IRS Charitable Contributions Substantiation and Disclosure Requirements.
5. IRS Publication 557 Tax-Exempt Status for Your Organization.
6. IRS Publication 526 Charitable Contributions.

Available online:

The Oregon Nonprofit Corporation Handbook, Cumfer & Sohl, 5th Edition (The Nonprofit Assoc. of Oregon, 2012), available for purchase at www.nonprofitoregon.org.

Oregon Secretary of State Corporation Division website:

<http://www.filinginoregon.com/pages/forms/index.html>

Oregon Department of Justice Charitable Activities Division website:

<http://www.doj.state.or.us/charigroup/pages/index.aspx>

Internal Revenue Information for Charitable Organizations websites:

<http://www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations>

<http://www.stayexempt.irs.gov/ExistingOrganizations.aspx>

IRS Exempt Organizations email newsletter. Sign up on IRS website. Skim table of contents for relevant updates.

IRS Form 990-EZ and Instructions, available on IRS website.