

MAJOR HOSPITAL FOUNDATION
STANDARD POLICY AND PROCEDURE

TITLE: Public Inspection of Foundation Documents

PURPOSE: The purpose of this policy is to guide the Foundation in being compliant with Internal Revenue Service regulations regarding the disclosure of certain financial and governing documents to the public. Specifically, these include Exemption Application, Annual Returns, Governing Documents, Conflict of Interest Policy and Financial Statements.

TEXT:

1. According to IRS publication 557, the following documents must be made available for public inspection under certain circumstances. These include

- 1.2 Annual Returns
- 1.3 Governing Documents
- 1.4 Conflict of Interest Policy
- 1.5 Financial Statements

How each of these is made available for public inspection follows in the next sections of this policy.

2. Annual Returns: The Foundation's annual returns (Form 990) are available upon request. There is no charge for a copy of the return.
3. Governing Documents: The Foundation's By-laws and Articles of Incorporation are available upon request. There is no charge for a copy of either document.
4. Conflict of Interest Policy: This policy is available upon request. There is no charge for a copy of the policy.
5. Financial Statements: Copies of financial statements are available upon request. There is no charge for copies of financial statements.

Approval Date: October 15, 2008