

**West Hills Community College Foundation
9900 Cody Street
Coalinga, CA 93210**

**Internal Revenue Service Form 990 Review Policy
WHCCF Board Policy 990**

Prior to the Foundation filing its annual IRS Form 990, more commonly known as, *Return of Organization Exempt from Income Taxes*, said form shall be reviewed by the Executive Director of the Foundation and at least one of the following persons:

- The President of the Board of Directors
- The Chairperson of the Investment and Finance Committee
- The Chief Financial Officer

If the Executive Director is unable to review the document, at least two of the persons indicated above shall conduct the review.

After reviewing the document and determining that it accurately reflects the revenue, expenses and net assets of the Foundation, the Executive Director or the President shall sign the form and forward it to the appropriate state and federal taxing authority.

A copy of the annual executed IRS Form 990 will be maintained in the Foundation offices for a period consistent with the Foundation's Document Retention Policy number WHCCF 3310.

Approved by the WHCC Foundation Board of Directors
March 17, 2010

Reviewed: January 22, 2014 with no changes
Reviewed: February 18, 2015 with no changes
Reviewed: May 11, 2016 with no changes
Reviewed: May 10, 2017 with no changes