#### **COYOTE CRISIS COLLABORATIVE**

### **IRS FORM 990 REVIEW POLICY**

Coyote Crisis Collaborative is a nonprofit corporation organized under the laws of the State of Arizona (the "Corporation"). The following policies and guidelines (the "Policy") govern the Corporation.

# Article I PURPOSE

The purpose of this policy is to establish Corporation's procedures for review of the Form 990 by the Board prior to the annual filing of the form.

# Article II POLICY

The Corporation recognizes that the governance role of its Board includes the annual review of the Form 990. Accordingly, the organization requires a thorough review of the Form 990 by the Board prior to filing the Form 990.

# Article III PROCEDURES

- 1. Senior management of the organization is responsible for the timely preparation of Form 990.
- 2. The completed Form 990 will be provided to the committee responsible for finances sufficiently in advance of the filing deadline to enable a detailed and conscientious review by all members of the committee. All questions, concerns, etc. of the Board members will be addressed by the Treasurer or CPA and incorporated into the Form 990 as appropriate.
- 3. All members of the Board will be invited to review the completed Form 990 in advance of the filing deadline. All questions, concerns, etc. of the members of the Board will be addressed by the Treasurer or CPA and incorporated into the Form 990 as appropriate.
- 4. After all of the input from the Board and the relevant committees have been appropriately addressed, senior management of the organization will file the final Form 990 as required.

### **CERTIFICATE OF ADOPTION**

The foregoing Form 990 Policy Review was duly adopted by the Board of Directors of Coyote Crisis Collaborative effective as of this 19 day of \_\_\_\_\_\_\_\_, 2010.

COYOTE CRISIS COLLABORATIVE

By: // / / / ALLEN CLARK, Secretary