



## **IRS FORM 990 POLICY**

*Last revised 12/31/10*

This policy is applicable for Form 990 copy requests for the following entities:

- 1) Tampa Bay Performing Arts Center Inc. d/b/a David A. Straz Jr. Center for the Performing Arts and
- 2) Tampa Bay Performing Arts Center Foundation Inc.

### **Policy**

The Chief Financial Officer (CFO) and Chief Executive Officer (CEO) shall ensure that tax payments and other government-ordered payments or filings are filed in a timely and accurate manner.

The CFO will certify to the CEO that the respective IRS Form 990 filings are accurate and complete; the CEO will then sign.

The CFO will make the respective IRS Form 990 annual tax filings available to the board audit and finance committees for review and motion of approval to the respective full boards prior to submission. The respective board members then shall be provided a copy for review no later than within 10 days of the required IRS submission deadlines through a protected web site or scheduled board workshop.

Consistent with the requirements of §6104(d) of the Internal Revenue Code and the regulations there under, public inspection copies of the organization's Form 990s shall be made available, upon request to public requestors, in a timely manner, and [without charge OR subject to the charges permitted by law] to any individuals who request it.

To request a copy of the organization's Form 990, please contact the Controller at (813) 222-1043 or the Chief Financial Officer at (813) 222-1044.