

**SHOSHONE COUNTY EMS CORP.  
POLICY AND PROCEDURES MANUAL**

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**POLICIES – FINANCIAL**

**FIN #205**

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**Subject: PUBLIC DISCLOSURE REQUIREMENTS**

**Effective Date: May 21, 2019**

**Reviewed:**

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*Purpose:* As a 501 (c)3 Public Charity Shoshone County EMS Corporation is required to make certain documents available for public inspection as described in IRS Publication 557 (rev. Jan.2019)

***Policy:***

Shoshone County EMS Corporation shall post the following documents on its website at [www.shoshonecountyems.org/documents](http://www.shoshonecountyems.org/documents)

- Annual Information Return includes an exact copy of the return (Forms 990, 990-EZ, 990-BL, 990-PF, 990-T, or 1065), and amended return if any, and all schedules, attachments, and supporting documents filed with the IRS.
- An annual information return doesn't include:
  - Schedule A of Form 990-BL,
  - Schedule K-1 of Form 1065, or
  - Form 1120-POL

In the case of a tax-exempt organization other than a private foundation, an annual information return doesn't include the names and addresses of contributors to the organization. A return older the three (3) years does not have to be made available for public inspection. Shoshone County EMS Corporation will only make available for public inspection documents listed in this policy within the above listed time frame.

- Application for tax-exempt status must also be made available for public inspection.
- An exempt organization doesn't have to comply with requests for copies of its annual information returns or exemption application if it makes them widely available.
- A tax-exempt organization making its application for tax exemption and/or an annual information return widely available must notify any individual requesting a copy where the documents are available (including the address on the World Wide Web, if applicable). If the request is made in person, the organization shall provide such notice to the individual immediately. If the request is made in writing, the notice shall be provided within 7 days of receiving the request.
- A written request for the public information documents, must be;
  - Addressed to the exempt organization's main office at 204 Oregon Street Suite Q Kellogg ID. 83837;
  - Sent to that address by mail, electronic mail (e-mail), facsimile (fax), or a private delivery service approved by the IRS; and
  - Gives the address to where the response should be sent.
  - The Corporation will then reply with the internet address for document access.