

Approved January 28, 2025

Hellertown Area Library

Policy Concerning Public Requests of Federal Required Disclosure Documents

Definition:

The Hellertown Area Library is a tax exempt 501(c)(3) organization and by Federal Law, must provide a copy of **covered tax documents** to an individual who makes a **written** or **in person** request at the Hellertown Area Library.

The following documents are required by law:

- **Annual returns for three years after the due date. This includes returns Form 990, 990-EZ, 990-PF, and any Forms 990-T filed after August 17, 2006, including your extensions.**
- **All Form 990 schedules (except portions of Schedule B), attachments and supporting documents.**
- **Application for exemption and all supporting documents, like Form 1023, if filed on or after July 15, 1987.**
- **And the determination letter from the IRS that shows the organization has tax-exempt status.**

Source: (<https://www.stayexempt.irs.gov/home/existing-organizations/required-disclosures>)

Purpose of the Policy:

- 1. To state the general policies of the Hellertown Area Library with regard to handling these requests.**
- 2. To outline the responsibilities of the Library Director when handling requests.**

Policy Statement:

In-Person Requests

If the request is made in-person, it must generally be honored on the day of the request pending on the Library Director being present. If possible, the requestor will first be directed to the library's website for the required information. If the in-person requestor is seeking copies of documents, the library will charge 0.25 cents per page. This payment is required prior to the copies being produced. Acceptable forms of payment include cash and money order (for an in-person request) (Source: [Public disclosure and availability of exempt organizations returns and applications: Disclosures required | Internal Revenue Service](#)). Copies are handled by the Library Director. The requestor is required to sign an **Acknowledgement Form** that all documents were provided to them. (See attached form) The Acknowledgement Form will be kept on file.

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Written Requests

A request that is faxed, emailed or sent by private courier is considered a written request. When written, the library has 30 days to respond. All written requests must be handled by the Library Director. When possible, the requestor will be directed to library's website. If the requestor is seeking copies of documents, a mailing address must be provided and the requestor will be charged for the copies at 0.25 cents per page, along with any mailing fees. All mailed requests will be sent via **United States Postal Service Certified Mail**. The Hellertown Area Library will provide timely notice of the approximate cost and acceptable form of payment. Acceptable forms of payment for written requests are as follows: certified check, money order and personal check or credit card. (Source: [Public disclosure and availability of exempt organizations returns and applications: Disclosures required | Internal Revenue Service](#)) Documents will not be mailed out until payment is received. Faxing documents is not permissible due to the size of the documents. All correspondence between the library and the requestor will be documented by the Library Director and kept on file.

Note:

A tax-exempt organization does not have to comply with individual requests for copies if it makes the documents **widely available** as described in the regulations. This can be done by posting the documents on a readily accessible World Wide Web site, either its own or on a database of exempt organization documents maintained by another organization. To be within this exception, however, the documents must be posted in a format that meets the criteria set forth in the regulations. In general, the format must exactly reproduce the image of the original document and allow an Internet user to access, download, view and print the posted document without the payment of a fee. One format that currently meets the criteria is Portable Document Format (.pdf). An organization that makes its documents widely available in this manner must advise requesters how to access the forms.

(Source): [Public disclosure and availability of exempt organizations returns and applications: Exemption where organization makes documents widely available | Internal Revenue Service](#)

Additional Sources:

[Contact IRS exempt organizations | Internal Revenue Service](#)

[Exempt organization public disclosure and availability requirements | Internal Revenue Service](#)

[Public Disclosure and Availability of Exempt Organizations Returns and Applications Exemptions from Requirements | Internal Revenue Service](#)

[Required Disclosures | Stay Exempt](#)

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Acknowledgment of Federal Required Disclosure Documents

Date _____

I/We _____ acknowledge that I/we have received the Federal Required Disclosure Documents from the Hellertown Area Library.

Signature _____

Signature of Library Director _____