

OYSAN

OHIO YOUTH SOCCER ASSOCIATION NORTH

Public Disclosure of IRS Form 990

Adopted June 14, 1999

OHIO YOUTH SOCCER ASSOCIATION NORTH

PUBLIC DISCLOSURE OF IRS FORM 990

STATEMENT OF POLICY

It is the policy of the Ohio Youth Soccer Association North to follow all laws, including the law adopted in 1999 in regard to the Public Disclosure of IRS Forms 990 and 1023. These documents will be made available by mail, or for public review at the office location during regular business hours.

DEFINITION OF TERMS

- A) **IRS Form 990:** the tax return form of Ohio Youth Soccer Association North required to be filed each year by the United States Government's Internal Revenue Service.
- B) **IRS Form 1023:** the applications for recognition of exemption. This was filed in 1997 by OYSAN to gain tax exempt status.
- C) **Regular Business hours:** More or less the time of day between 8:00 am and 5:00 pm, Monday through Friday, except for holidays. Due to the nature of the work, the hours may be changed. All in-person inspections must start before 3:00 pm.
- D) **Inspection:** The act of reading the document and making notes on separate paper.
- E) **Harassment:** Requests for copies in excess of two per month or four per year made by a single individual or sent from the same address.
- F) **Reasonable charge:** Copies can be obtained for \$1.00 for the first page, \$.15 for each subsequent page, and the cost of postage.

BOARD POLICY PI-1:

BOARD POLICY FOR ESTABLISHMENT OF A PROCESS TO REVIEW IRS FORMS 990 AND 1023.

SECTION 1. REQUESTS FOR INSPECTION

Persons wishing to inspect IRS Form 990 or IRS Form 1023, filed with the IRS, may do so in writing either by mail, facsimile or e-mail, or in person. Letters should be addressed to the Executive Director, OYSAN, 3554 Brecksville Road, S-100, Richfield, Ohio, 44286. The facsimile number as of June 1999 is 330-659-0993, and the e-mail address is tfaro@ohionorthsoccer.org. The request for the Form 990 can be made for the three previous years, and the years requested should be stated in the written request. In-person requests should be made after receiving an appointment with the Executive Director. Persons arriving in the office for an in-person inspection without an appointment may be subject to delay.

SECTION 2. FULFILLING A REQUEST

A request made in writing will be fulfilled within 30 days of receipt of the written request. In-person requests will be fulfilled the same day at the office during regular business hours if the person has an appointment with the Executive Director. In-person requests without an appointment may be delayed one business day.

SECTION 2. COST OF INSPECTION

There is no cost for an in-person visit requiring no copies. A reasonable charge will be made for copies and mailing.

SECTION 3. EXCEPTION FOR CONFERENCES

Where more than 50% of the staff is attending a conference off-site, the in-person request may be delayed until the earlier of the fifth business day after the request or the first business day following the return of the staff to the OYSAN state office.

SECTION 4. SUSPENSION OF COMPLIANCE DUE TO HARASSMENT

If the Executive Director believes the agency is a part of a harassment campaign, compliance can be suspended for the person or entity believed to be causing the harassment. The Executive Director must file an application for a harassment determination with the IRS key district director within 10 business days after suspending compliance.