

IRS Form 990

This policy outlines a series of proactive steps that staff undertakes, with board oversight, to publicly disclose financial information, including the Form 990 and audited financial statements.

The Executive Director shall ensure that tax payments and other government-ordered payments or filings are filed in a timely and accurate manner.

The board shall ensure that the following steps toward public disclosure of Black Hawk County Gaming Association's financial status take place:

1. The Audit Committee shall review and approve the IRS Form 990 annual tax filing prior to submission.
2. Distribute, to the full board, a copy of the Form 990 in advance of filing for review and consideration.
3. File accurate, complete, timely and in compliance with regulatory requirements Form 990 by (November 15, based on fiscal year ending June 30), without extension, each year.
4. Consistent with the requirements of the Internal Revenue Code and the regulations therein, copies of the organization's Form 990 shall be made available upon request, in a timely manner, and without charge to any individuals who request it.