



ORGANIZATIONAL INFORMATION—WHAT'S PUBLIC/WHAT'S PRIVATE

There are a few documents that nonprofits are legally obligated to share with the public or their members.

PUBLIC

- Form 990 With some exceptions, every tax-exempt nonprofit must share this form from the last three years with anyone requesting it. Form 990-T indicates in what types of unrelated business activities the organization was involved. Forms 1023 and 1024 are the tax-exemption application forms that also must be readily available. These forms explain the original purpose of the organization and allow those interested to verify that the primary mandate is still being respected.
- Specific financial documents Must be made available to members as state laws specify. Know your state requirements if you have a formal membership organization.
- Board meetings, meeting notices, and minutes Must be open or available to the public if the organization is covered by state sunshine laws

PRIVATE

- Planning documents There is no legal obligation for nonprofits to share their strategic planning documents, though many do.
- Confidential material that would jeopardize the reputation or integrity of an individual must remain undisclosed.
- Budget The financial statements demonstrate how the organization's budgetary plans came to life and they take the role of serving as indicators of the financial activities that took place.
- Executive session minutes These should be distributed only to board members or anyone else present at the meeting.
- Donors have a right to remain anonymous. If a donor makes this request, his name should not be disclosed to anyone outside the senior staff and the board. The list of all donors that is attached to Form 990 is not part of public disclosure.
- Private addresses of board members If board members (or key employees) cannot be reached via the organizational address, another address must be disclosed on Schedule O of the Form 990.
- Personnel files Even board members normally should have no need to see them.
- Patient and client information In the health-care field the Health Insurance Portability and Accountability Act (HIPAA) protects medical records

Our laws only indicate the minimum requirements for disclosure. Openness about how the board and the organization operate is the easiest way to garner goodwill. Information from audited financial statements to documents outlining organizational and board policies and procedures help eliminate questions and concerns. A climate of secrecy only invites curiosity. Your organization's website is the most obvious location to introduce your organization to those interested in its activities.