

## **FORM 990 REVIEW POLICY**

This Form 990 Review Policy of Making Headway Foundation sets forth the review process that will take place prior to the annual submission of the Form 990 to the IRS.

A draft of the Form 990 shall be distributed by the Treasurer to the Finance Committee of the Board of Directors for review prior to being submitted to the IRS. The draft Form 990 shall be distributed early enough to provide each Finance Committee member with a reasonable amount of time for review and submission of questions or comments prior to the filing deadline. The final Form 990 shall be distributed to each Board member prior to being filed with the IRS. The draft and final Form 990 may be distributed in person, by regular mail, e-mail, or fax.