



POLICY

SUBJECT: Form 990 Review

POLICY: It shall be the policy of the Cooperative to have Form 990 reviewed by its Board of Directors each year prior to filing with the Internal Revenue Service, to ensure that all Cooperative programs, policies and procedures meet Internal Revenue Code requirements.

Said review can be completed during the course of a regularly scheduled meeting of the Board of Directors in which a quorum is present.

PROCEDURE: As outlined in Policy

RESPONSIBILITY: Board of Directors

DELAWARE COUNTY ELECTRIC COOPERATIVE, INC.

Approved by Board of Directors	Dec 23, 2008
Revised by Board of Directors	Apr 22, 2014
Reviewed by Board of Directors	Jul 26, 2016