

Policy Number: 01.009

Policy Title: Policy for Reviewing Form 990

Policy Type: Board Policy

Governing Body: Board of Trustees

Date of Current Revision or Creation: January 10, 2010

Policy for Reviewing Form 990

This Form 990 Review Policy (this "**Policy**") of Antioch College Continuation Corporations (the "**Corporation**") is intended to provide the Corporation with the means to have an efficient and effective review of the Internal Revenue Service Form 990 (the "990") on an annual basis. The Policy is as follows:

The Corporation's Audit Committee will engage Certified Public Accountant Firm (a "**CPA Firm**") to complete annually the Corporation's 990 in conjunction with the Corporation's annual audit of its financial records. The Audit Committee will provide copies of the 990 to the Audit Committee, President, and Chief Financial Officer. At that time, the President will review the 990 with the Audit Committee and Chief Financial Officer. Any necessary changes will then be updated on the 990. After all necessary changes are made and the President is in agreement with the Audit Committee and the Chief Financial Officer on the finished 990, the President will sign and date 990, and the Chief Financial Officer will then submit the 990 for filing with the Internal Revenue Service prior to the 990's filing deadline. A copy of the approved 990 will be provided to all officers and trustees before the 990 is filed.

This Policy was approved by the Board of Trustees of the Corporation on: January 10, 2010

Pavel Curtis
Secretary