

Powerpoint Slide Distribution Policy

I. Distributions to Attendees of Seminars. Powerpoint© presentations created and/or edited by the LGUTEF editorial staff may be distributed to attendees of a member school seminars under the following conditions:

1. The slides will be distributed only as PDF files of the original slides.
2. The PDF files of the slides will be protected from printing, copying and changing by a password selected by and maintained the Chief Administrative Officer.
3. The PDF files may be acquired by a member school for digital distribution to requesting attendees.
4. The PDF files may distributed by distributing to attendees a link to the files stored on a web page on the LGUTEF web site.
5. The PDF files will contain a copyright notice in the footer.

II. Distributions to LGUTEF members. Powerpoint© presentations created and/or edited by the LGUTEF editorial staff may be distributed to member schools in original or PDF format as requested by member school.

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WHISTLEBLOWER POLICY Land Grand University Tax Education Foundation, Inc.

Land Grand University Tax Education Foundation, Inc., a Texas Non-Profit Corporation (referred to as "Corporation"), requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Corporation, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

REPORTING RESPONSIBILITY

It is the responsibility of all directors, officers and employees to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

NORETALIATION

No director, officer or employee who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within Corporation prior to seeking resolution outside Corporation.

REPORTING VIOLATIONS

Corporation has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected ethics violations to the Corporation's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following Corporation's open door policy, individuals should contact Corporation's Compliance Officer directly.

COMPLIANCE OFFICER

The Corporation's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the Executive Director and/or the audit committee. The Compliance Officer has direct access to the audit committee of the board of directors and is required to report to the audit committee at least annually on compliance activity. The Corporation's Compliance Officer is the chair of the audit committee.

ACCOUNTING AND AUDITING MATTERS

The audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

ACTING IN GOOD FAITH

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

CONFIDENTIALITY

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

HANDLING OF REPORTED VIOLATIONS

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

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DOCUMENT MANAGEMENT POLICY Land Grand University Tax Education Foundation, Inc.

This document management policy is designed to conform with the charitable laws of states which, like California, have given the Attorney General an unusually long statute of limitations (10 years) within which to bring an action for breach of charitable trust.

Three items to note in particular: First, think about this as part of document management, rather than simply document retention; holding on to documents too long is an unnecessary expense. Second, there may some be documents that are worth saving for the community's sake or for the sake of clients that go beyond these legal guidelines. And third, remember that e-mail messages are documents that should conform to these guidelines.

DOCUMENT MANAGEMENT POLICY

Digital Copies of these items, where applicable, are to be copied to a CD Rom and sent to the President. All digital materials are to be automatically and electronically backed up every 15 minutes on at least one harddrive not incorporated into the main computer used by the CAO.

Document	Retention Period	Location	Responsible Party/Office
Accounts payable ledgers and schedules	10 years	CAO office	CAO
Accounts receivable ledgers and schedules	10 years	CAO office	CAO
Audit reports of accountants	Permanently	CAO office	CAO
Bank statements	10 years	CAO office	CAO
Capital stock and bond records: ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.	Permanently	CAO office	CAO
Cash books	10 years	CAO office	CAO
Checks (canceled, with exception below)	10 years	CAO office	CAO
Checks (copies of canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc.)	Permanently	CAO office	CAO
Contracts and leases (expired)	10 years	CAO office	CAO
Contracts and leases still in effect	Permanently	CAO office	CAO
Correspondence, general	4 years	CAO office	CAO
Correspondence (legal and important matters)	Permanently	CAO office	CAO

Depreciation schedules	10 years	CAO office	CAO
Donation records of endowment funds and of significant restricted funds		Permanently	CAO office
Donation records, other	10 years	CAO office	CAO
Duplicate deposit slips	10 years	CAO office	CAO
Employee personnel records (after termination)	7 years	CAO office	CAO
Employment applications	3 years	CAO office	CAO
Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses)	10 years	CAO office	CAO
Financial statements (end-of-year)	Permanently	CAO office	CAO
General ledgers and end-of-year statements	Permanently	CAO office	CAO
Insurance policies (expired)	Permanently	CAO office	CAO
Insurance records, current accident reports, claims, policies, etc.	Permanently	CAO office	CAO
Internal reports, miscellaneous	3 years	CAO office	CAO
Inventories of products, materials, supplies	10 years	CAO office	CAO
Invoices to customers	10 years	CAO office	CAO
Invoices from vendors	10 years	CAO office	CAO
Journals	10 years	CAO office	CAO
Minute books of Board of Directors, including Bylaws and Articles of Incorporation	Permanently	CAO office	CAO
Payroll records and summaries, including payments to pensioners	10 years	CAO office	CAO
Purchase orders	3 years	CAO office	CAO
Sales records	10 years	CAO office	CAO
Scrap and salvage records	10 years	CAO office	CAO
Subsidiary ledgers	10 years	CAO office	CAO
Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability	Permanently	CAO office	CAO
Time sheets and cards	10 years	CAO office	CAO
Voucher register and schedules	10 years	CAO office	CAO
Volunteer records	3 years	CAO office	CAO

[Note: Donation records include a written agreement between the donor and the charity with regard to any contribution, an email communication or notes of or recordings of an oral discussion between the charity and the donor where the representative of the charity made representations to the donor with regard to the contribution on which the donor may have relied in making the gift.]

Warning: All permitted document destruction shall be halted if the organization is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the Chief Administrative Officer.

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**HIRE NO EMPLOYEES
and PURCHASE NO EQUIPMENT POLICY**

It is the policy of the Land Grant University Tax Education Foundation, Inc., (Foundation) not to hire any employees, but to only use independent contractors to provide services the Foundation needs.

As such the Land Grant University Tax Education Foundation, Inc. will purchase no equipment, rent no office space, or purchase any office supplies for contractors.

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INVESTMENT POLICY

The investable funds of the corporation will be invested using the following guidelines:

100% in certificates of deposit, fixed rate government securities with less than 5 year maturity.

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Travel Reimbursement Policy

As approved by the Board of Directors at their meeting on February 7, 2011, LGUTEF has adopted a reimbursement policy for hotel room costs for members attending the annual meetings in February and August.

For the annual membership/planning meeting in January:

In general, each member/participating school ordering and paying for workbooks in the previous calendar year will be entitled to receive reimbursement for their actual cost of up to two hotel room nights at the meeting hotel for one person (two people if staying in the same room). Hotel room costs include the basic room cost plus taxes as established by the room block contract with the hotel. No reimbursement will be made for incidental expenses, food, or other personal expenses. For member/participating schools west of the Mississippi, the reimbursement may be for up to three hotel room nights at the meeting hotel for one person (two people if staying in the same room). Reimbursement must be requested in writing from Robert Achenbach, CAO who will determine the amount of reimbursement based on the room contract price established with the meeting hotel. Hotel room reimbursement rights cannot be waived in lieu of reimbursement for any other travel costs.

For the annual editorial meeting in July:

In general, each member/participating school ordering and paying for workbooks in the previous calendar year will be entitled to receive reimbursement for their actual cost of up to three hotel room nights at the meeting hotel for two persons (three or four people if staying in double occupancy rooms). Hotel room costs include the basic room cost plus taxes as established by the room block contract with the hotel. No reimbursement will be made for incidental expenses, food, or other personal expenses. Reimbursement must be requested in writing from Robert Achenbach, CAO who will determine the amount of reimbursement based on the room contract price established with the meeting hotel. Hotel room reimbursement rights cannot be waived in lieu of reimbursement for any other travel costs.

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Workbook Licensing Policy

As approved by the LGUTEF Members at their meeting on February 6, 2011, LGUTEF has adopted a licensing policy for chapters and whole books of the National Income Tax Workbook.

The purpose of this policy is to provide Members and participating schools a means of providing supplemental and emergency supplies of workbooks and is not to be used to substitute for the normal process of ordering printed workbooks during the pre-printing period. Requests for a license to reprint chapters or whole books must be made to the CAO before any printing occurs. Requests may be denied if, in the sole discretion of the CAO and President, the Member or participating school has ordered fewer printed books in an attempt to circumvent the normal ordering process as indicated by a substantial decrease in the current year's order compared to previous years' orders. However, the policy is also intended to assist member and participating schools in meeting emergency and special needs.

For individual chapters less than a full book: Members and participating schools may obtain a license to print individual chapters at the cost of \$3.00 per chapter per use. E.g., one chapter reprinted 100 times will cost \$300. Members and participating schools must submit evidence of the printing, such as a print order.

For whole books: Members and participating schools may obtain a license to print whole books at the cost of \$13.00 per printed book. Books printed under license are not eligible for the refund for returned books.

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PUBLICATIONS COPYRIGHT, USE, AND DISPOSAL POLICY

It is the policy of the Land Grant University Tax Education Foundation, Inc., (Foundation) and all cooperating organizations or institutions that the publications of LGUTEF, or reproduction of such publications, are resource items to be used in income tax education programs, and may not be sold separately, donated or distributed to individuals or organizations not participating in income tax education programs.

The LGUTEF publications, or reproduction of the publications, which are sold by the Foundation to member schools may only be used for programs sponsored or approved by the member schools or the Foundation.

All LGUTEF publications not used in tax schools in the various states, and not used by the sponsoring educational institutions or organizations in their on-campus undergraduate and graduate programs, or distributed to the personnel of the cooperating Internal Revenue Service or State Department of Revenue must be destroyed.

The copyright on the LGUTEF publications is held by the Foundation. Quotes from the LGUTEF publications must carry the statement "Printed with permission of the Land Grant University Tax Education Foundation, Inc."

Due to shortness of time between completing copy for the LGUTEF publications and the printing/collating/ shipping of books, there is inadequate time for error-free proofing. In addition, complete tax form information and instructions are often not available until after the LGUTEF publications are completed. Users can therefore expect errors in the LGUTEF publications. Neither the authors, or the Foundation, assumes responsibility for the errors. A list of corrections will be prepared as soon as possible after the printing of the LGUTEF publications and will be posted on the website, www.taxworkbook.com.