

INFO SERIES

Your right to know: Freedom of Information ActBY RACHEL MIKAELSEN
NEWS EDITOR

Students possess certain freedoms such as freedom of speech, religion and safety. A freedom exists you may not know about: the freedom to access your private school's tax return form 990. Requesting the form from your school can be as easy as asking a question. This form has the school's net assets, how it spends its money, and how much the top paid employees make.

Obtaining a 990 from your school is simple. Title 26 of the U.S. Code, section 6104(e), and IRS Notice 88-120, volume 1988-48, number 10 of the Internal Revenue Bulletin says that a person can walk into the financial office and make a verbal request. When a person asks for the 990, it must be provided immediately. A written request allows the school 30 days to comply. An institution may use discretion in regards to releasing 990 information if they feel the request is not in the best interest of the public or an act of harassment.

Nathaniel Carey at Albright College in Virginia was denied access because the college thought the information was confidential. Carey's communication professor, Achal Mehra, also tried to get the 990. Mehra believes the school must obey the law, "The school must meet its public access obligations under the law."

When Mehra was denied, he stated in a letter to Paul Gazzero, vice president of administration and finance, that "the law provides penalties for an institutions failure to meet these requirements."

In contrast to Albright College, Brevard College has given copies of 990s to students, including "The Clarion" in February following a written request. Deborah Hall, vice president for finance, met with reporters to ask question about the inquiry.

"We are a family. We want to try to be family," said Hall. Dr. Robert Bauslaugh also attended the meeting and added, "We don't have anything to hide."

According to Title 26 of the U.S.

Code, sections 6652(c)(1)(c) and 6685, if the school is proven to have willfully denied the request, they may be fined up to \$ 5,000 U.S. code: Title 26, Section 6104, the annual return to be filed by a private organization the receives federal funding under section 6033 shall make available the last three fiscal year's 990 reports during regular business hours to anyone who requests them. The numbers on the form correspond with the school's fiscal year.

A brief summary of part 1 of a 990 can be obtained from sites off the World Wide Web such as <http://www.guidestar.org>. However, the 990 has nine parts and an attachment called "Schedule A".

Part one can be labeled as the over all picture. The three sections in it are revenue, expenses and changes in assets or fund balances. Revenue shows how much money the school receives in contributions, investment income and other sources. The school does have the option of omitting a list of private donors when giving the form to the public. The expenses just states money spent with in the fiscal year. A net asset subtracts expenses from revenue.

Part two shows any money used for things such as salaries, printing of publications, and conferences. The third section is a breakdown of educational expenses used for programs or buildings like library, gymnasium, housing, and financial aid. The balance sheet of the form is section four. A chart shows the school's net assets and how much is in land, buildings and equipment. Part five is a list of the top five administrators and their salaries. A questionnaire in part six makes sure that the school complies with regulations on tax-exempt organizations. Seven and eight is a breakdown on how the institution earns its money with items such as tuition or fee students pay. The last section, nine, lists any businesses owned by the organization and the profit from that business.

A lot of financial numbers and personal information in the 990. A lot of this information may require assistance from an accountant or appropriate finance personnel.

**Responsible Freedoms****NEWS COLUMN**

A lot of the students on this campus ask the question: Where is my tuition money going? Well, you have the information on how to find out.

Take these open records laws and FOI regulation and use them. Stop sitting around just wondering and get up and use these precious freedoms. I am guilty of laziness too, but there is a time, when as a student body, we must stand up together, declare our freedoms and sound our voices.

Freedom of expression is important topic for the college campus. If you don't agree with something, then

more important is what we do with it.

A lot of personal information floods those records. The responsibility lies in utilizing the information in an ethical way. The numbers will speak a world of truths to you. Many of us have never run a business and cannot comprehend the numbers and their meanings in the 990. When you get the form, ask for help. Go to the finance office and ask your questions. Do not assume to know all about the numbers.

My biggest piece of advice for requesting the 990 is to make sure your heart is in the right place. A business person is less inclined to give personal information when they fear malicious activity may occur as a result of releasing the information.

The law does say you have every right to a copy of those forms. Don't go marching into the finance office demanding the 990 if you don't have any purpose for the information. Don't waste the office's time or yours. Healthy curiosity is good enough for me. Wanting to be informed is a lot better than just wanting to exercise control or intimidation just because a law protects you. Grow up and realize control is not always the issue. If you work hard for your tuition, then you deserve to know where the money is going, but remember, freedom is power AND responsibility.

BY
RACHEL
MIKAELSENNEWS
EDITOR

take steps to change it. If you like everything, then let some one know. If you know some thing then act on it.

College is about exploration and knowledge. Knowledge is power. These laws give you the power to know, and then if you choose, a voice in how your money is spent. A friend recently asked me what I thought freedom was. I replied, freedom is power AND responsibility. We may be able to get the 990, but what is

Wildflower Cafe
Vegetarian Cuisine

Hours: 11am - 4pm Monday-Friday

**430 N. Caldwell St.
(Behind Princess Plaza)**

884-7311