**State Tax Returns – Photocopying Process**

When each state tax return has been prepared, fully reviewed, and signed, copies need to be made for the Finance Department files.

Begin with the original signed copy of the state return to be filed, and a copy of the Form 990-T. The Form 990-T should be signed or, if it is not a final version of the return, it should be stamped DRAFT. Note whether a copy of some or all of Form 990-T is required to be attached to the state return when filed. If this has not been indicated, ask the Accountant to provide this information based on the instructions for the state tax return.

If no pages of Form 990-T are required to be attached to the state return, then the final products will be as follows:

1. Filing copy to be mailed to state tax authorities: original signed return
2. Foundation copy to be filed in current year state binder: photocopy of original signed return
3. Foundation copy to be filed in state file folder: photocopy of original signed return
4. Foundation copy to be kept electronically: scanned copy of original signed return, saved at H:/Project/State Returns with the name of the state

If any pages of Form 990-T are required to be attached to the state return, then the final products will be as follows:

1. Filing copy to be mailed to state tax authorities: original signed return, with photocopied pages of Form 990-T attached behind
2. Foundation copy to be filed in current year state binder: photocopy of original signed return, with one page behind indicating that Form 990-T (or draft of Form 990-T or specific pages of Form 990-T) was filed with the return
3. Foundation copy to be filed in state file folder: photocopy of original signed return, with photocopied pages of Form 990-T attached behind
4. Foundation copy to be kept electronically: scanned copy of original signed return, with scanned pages of Form 990-T behind, saved as H:/Project/State Returns with the name of the state

First, identify how many copies of Form 990-T (or pages thereof) will be needed. Depending on how many state returns are being photocopied and how many of them require that Form 990-T be attached, it may make sense to make all necessary copies of Form 990-T at one time, and collate them with the state returns later in the process. Also scan the 990-T at this time, and e-mail to yourself. Count how many pages are in the 990-T, and check the copier/scanner when working to be sure that this is the number of pages copied/scanned.

Next, photocopy and scan the first state return. Count how many pages are in the return, and check the copier/scanner when working to be sure that this is the number of pages copied/scanned. Attach 990-T pages to each copy, if necessary. Start one stack for original signed returns (filing copy), one stack for the current year binder, and one stack for the state file folders. Repeat this step for each state return, and put appropriate copies of the returns in each stack.

When photocopying is completed, take all materials to your desk to collate and save the scanned copies of the returns on the network. Open the first state return, add the Form 990-T pages if necessary, and save the return at H:/Project/State Returns with the name of the state. Do the same for each state return until all returns have been saved on the network.

When completed, return all three stacks of returns to the Accountant for review and filing.