

**BIG SKY OWNERS ASSOCIATION, INC.
BOARD OF DIRECTORS RESOLUTION**

RESOLUTION: PUBLIC DISCLOSURE RESOLUTION FOR THE BIG SKY OWNERS ASSOCIATION, INC.

Date of Board Adoption: January 15, 2010

Resolution No.: 2010-1

Effective Date: January 15, 2010

Dates Revised: _____

*** Use of capitalized terms in this Resolution, otherwise not defined herein, refers to defined terms in the BSOA Bylaws adopted on January 18, 2008 at its Board meeting and recorded with the Office of the Gallatin County Clerk and Recorder (Document #2290050, January 25, 2008) and the Office of the Madison County Clerk and Recorder (Document #124479, February 11, 2008).**

RESOLUTION

WHEREAS, the Big Sky Owners Association, Inc. (“BSOA”) is a Montana non-profit corporation and has all the powers of a non-profit corporation enumerated and set forth in §35-2-113 et. seq., MCA and the purpose of the corporation is formed exclusively as a home owners association within the meaning of Section 501(c)(4) of the Internal Revenue Code of 1986, and its regulations as the same now exists or as it may be amended from time to time.

WHEREAS, the BSOA is an exempt organization under Section 501(c)(4) of the Internal Revenue Code, it must make available for public inspection certain annual returns and applications for exemption, and must provide copies of such returns and applications to individuals who request them.

NOW THEREFORE, be it resolved that:

- 1. The current Form 990, as well as the previous five (5) years will be made available to the public upon request.**
- 2. The Form 1024, together with supporting documents and any letter or document issued by the Internal Revenue Service (IRS) concerning the application will be made available to the public upon request.**
- 3. In response to a written or in-person request by an individual at the BSOA’s principal office, copies of the above mentioned tax documents will be provided in electronic PDF format or hard copy. In the case of in-person requests, the request will generally be honored on the day of the request; if the request is written, then the BSOA has thirty (30) days to respond. Written requests include a request that is faxed, e-mailed or sent by private courier.**

4. **Copy Charges:** If the individual requesting the copies wants hard copies of the above mentioned tax documents, then the BSOA may charge a reasonable fee for providing copies, which is generally defined as the amount charged by the IRS for providing copies. The BSOA may require payment before it provides copies and will inform the requester of the total cost of the copies requested and the actual postage costs incurred to mail the copies to the requester.

5. **Exception:** The BSOA does not have to comply with individual requests for copies if it makes the documents widely available on its website www.bigskymt.org/bsoa in portable document format (PDF) that exactly reproduces the image of the original document and allows the internet user to access, download, view and print the posted document without the payment of a fee.

6. **This Resolution is effective the date it is adopted.**

7. **This Resolution supersedes all other Policies/Resolutions adopted by the BSOA Board with regard to public disclosure of Internal Revenue Service, Form 990 and Form 1024.**

DATED this 15th day of January, 2010

**BOARD OF DIRECTORS
BIG SKY OWNERS ASSOCIATION, INC.**



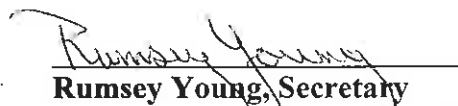
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Steve Barrett, Vice Chair



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Rumsey Young, Secretary



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