ANNUAL COMPLIANCE CALENDAR AND FILING RESPONSIBILITY POLICY

Exchange Swimming Pools, Inc. | Adopted effective as of June 3, 2026

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1. Purpose

This policy establishes the annual compliance calendar and assigns responsibility for federal and state filing obligations of Exchange Swimming Pools, Inc. as an organization described in section 501(c)(7) of the Internal Revenue Code. This policy is intended to prevent a recurrence of the filing lapses that resulted in the automatic revocation of the Corporation's exempt status.

2. Treasurer's Compliance Responsibilities

The Treasurer is the officer responsible for coordinating the Corporation's annual tax and compliance filings. These responsibilities include:

- **A.** Maintaining an annual compliance calendar identifying all federal and state filing deadlines applicable to the Corporation, including the Form 990 series return or notice due date.
- **B.** Engaging a qualified preparer or designating a responsible officer for preparation of the Form 990 series return or notice not less than sixty days before the filing deadline.
- **C.** Presenting the completed Form 990 series return or notice to the Board for review and approval before filing.
- **D.** Filing the Form 990 series return or notice by the applicable deadline, including any approved extension, and retaining proof of timely filing.
- **E.** Reporting the filing status of the Form 990 series return or notice to the Board at least annually, at or before the annual meeting of members.

3. Annual Compliance Calendar

The Treasurer shall maintain a written compliance calendar updated each January. The calendar shall include at minimum:

- **A.** The Corporation's tax year end date.
- **B.** The due date for the Form 990 series return or notice, including the standard due date and the extended due date if an extension is filed.
- **C.** The date by which the Treasurer will engage a preparer or begin in-house preparation.
- **D.** The date by which the completed return will be presented to the Board for review and approval.
- **E.** Any state filing deadlines applicable to the Corporation under North Carolina law.

4. Treasurer Transition Protocol

Upon any change in the Treasurer, the outgoing Treasurer shall provide the incoming Treasurer with the compliance calendar, copies of the three most recent Form 990 series returns or notices, contact information for the current preparer, and any open correspondence with the IRS or state taxing authorities. This transition shall be documented in writing and a copy retained with the Corporation's records.

5. Board Review and Approval

The Board of Directors shall review and approve the Form 990 series return or notice before it is filed. At least one director other than the Treasurer shall review the return for accuracy and completeness. The Treasurer shall note the Board's approval in the meeting minutes or by written consent.

6. Record Retention

The Treasurer shall retain a copy of each filed Form 990 series return or notice, proof of timely filing, and any IRS acknowledgment or correspondence for a period consistent with the Corporation's Document Retention Policy.