

# COMBINED FEDERAL CAMPAIGN 2010 APPLICATION INSTRUCTIONS

## **DEFINITIONS**

**Organization** Legal name of the applicant organization. If the name of the organization differs from the name that appears on the IRS determination letter, IRS Form 990, or audited financial statements, official documentation from the IRS or state government authorizing use of this name must accompany the application. The EIN must be included.

**Employer Identification Number (EIN)** The nine-digit EIN that appears on the IRS determination letter and the IRS Form 990 submitted with this application.

**5 Digit CFC Number** The 5 digit number assigned to the organization. Organizations that did not previously participate in the CFC should leave this field blank.

**Mailing Address** A physical mailing address must be provided - Post Office Box addresses will not be accepted.

**Telephone** Organization's telephone number.

**Contact Person** The contact person is the individual to whom the CFC will direct communications. This may be any individual in the organization.

**Contact Address** Contact person's physical mailing address if different from the organization's address. Post Office Boxes may be used. Participation decision letters and other CFC communications will be sent to the contact person at this address.

**Contact Telephone** Contact person's telephone number, if different from the organization's telephone number.

**Fax** Contact person's fax number.

**Contact E-Mail** Contact person's electronic mail address. Applicants are encouraged to provide more than one email address.

**Website Address** List the complete Internet address of the applicant organization (no e-mail addresses). This information is required, if the organization has an Internet address.

**Disbursement Address** List the address where paper checks will be sent, if different from mailing address. Post office boxes may be used for the disbursement address.

**Certifying Official** The certifying official is the individual who has the authority to affirm that all statements in the application are accurate.

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## ***INSTRUCTIONS***

Applicants must check the box next to each certification statement to demonstrate agreement to comply with the statement and to certify that it meets the requirement. Failure to provide a check mark for each of the statements will be considered a refusal to certify and will result in the denial of the application.

### **CERTIFICATION 1**

Check the one appropriate box. **Include *Attachment A*.**

Provide the hours and days per week of operation (**a minimum of 15 hours per week is required**) and the county and state where the applicant organization's office is located.

Include as *Attachment A* supporting statements and/or documentation demonstrating that the organization has a substantial local presence in the geographical area covered by the **local** campaign, a substantial local presence in the geographical area covered by an **adjacent** local campaign, or substantial statewide presence.

*Attachment A* must also include a description of the actual services, benefits, assistance, or program activities provided by the organization in calendar year 2009 and how those programs, services, benefits, etc. affect human health and welfare of the target population (see Certification #4).

- **Substantial local presence** is defined as a staffed facility, office or portion of a residence dedicated exclusively to that organization, available to members of the public seeking its services or benefits. The facility must be open at least 15 hours a week and have a telephone dedicated exclusively to the organization. The office may be staffed by volunteers. Substantial local presence cannot be met on the basis of services provided solely through an "800" telephone number or by disseminating information or publications via the U.S. Postal Service, the Internet, or a combination thereof.

OR

- An **adjacent local campaign** is defined as a local campaign whose geographic border touches the geographic border of another local campaign. (Information on the geographic boundaries of local CFC Campaigns can be found on the CFC website at [www.opm.gov/cfc/Search/Locator.asp](http://www.opm.gov/cfc/Search/Locator.asp).) Participation in a local campaign via an adjacency determination does not grant the organization a substantial local presence in the adjacent local campaign and participation via adjacency cannot be used to establish adjacency to local campaigns bordering the adjacent campaign area.

OR

- **Substantial statewide presence** is defined as providing or conducting real services, benefits, assistance or program activities in the previous year (calendar year 2009) covering 30 percent of a state's geographic boundaries or providing or conducting real services, benefits, assistance or program activities affecting 30 percent of a state's population. Substantial statewide presence cannot be met on the basis of services provided solely through an "800" telephone number or by disseminating information and publications via the U.S. Postal Service, the Internet, or a combination thereof.

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## CERTIFICATION 2

Include as **Attachment B** a copy of the organization's most recent IRS determination letter.

If the name of the applicant organization differs on the IRS determination letter, the IRS Form 990, or audited financial statements, documentation from the IRS or state government authorizing this name change must accompany the application.

Organizations that are part of an IRS group exemption must provide a copy of the IRS letter granting the group exemption, as well as the list of subordinates that are covered by the group exemption. The EIN on the applicant's Form 990 must match the EIN on the IRS determination letter.

Units of government are not eligible to participate in the CFC.

**Each applicant's 501(c)(3) status will be verified with the IRS.** Applicants whose current 501(c)(3) status cannot be confirmed by the IRS will be denied participation. We encourage organizations to request current letters from the IRS confirming the group's tax-exempt status. This request can be made by contacting the IRS at (877) 829-5500.

## CERTIFICATION 3

Check the appropriate box.

Listing of a national organization, as well as its local affiliate organization, is permitted. Each national or local organization must individually meet all of the eligibility criteria and submit independent documentation as required in 5 C.F.R. §950.202, §950.203 or §950.204 to be included in the Charity List, except that a local affiliate of a national organization that is not separately incorporated, in lieu of its own 26 USC 501(c)(3) tax exemption letter and, to the extent required by §950.204(b)(2)(ii), audited financial statements, may submit the national organization's 26 USC 501(c)(3) tax exemption letter and audited financial statements, but must provide its own pro forma IRS Form 990, page 1 and Part V only, for CFC purposes. The local organization must submit a certification from the Chief Executive Officer (CEO) or CEO equivalent of the national organization stating that it operates as a bona-fide chapter or affiliate in good standing of the national organization and is covered by the national organization's 26 USC 501(c)(3) tax exemption, IRS Form 990 and audited financial statements.

A national organization may waive its listing in the National/International or International parts of the Charity List in favor of its local affiliate by following the procedures set forth in 5 C.F.R. §950.201(c).

## CERTIFICATION 4

Self-explanatory. Human health and welfare services provided in calendar year 2009 must be reflected in **Attachment A**.

## CERTIFICATION 5

Check the appropriate box.

- **Organizations with \$250,000 or more in annual revenue:**  
You are required to submit an annual audit of fiscal operations by an independent

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certified public accountant in accordance with Generally Accepted Auditing Standards (GAAS).

The audited financial statements and IRS Form 990 must be prepared using the accrual method of accounting and cover the same fiscal period that ended not more than 18 months prior to January 2010 (i.e. ending on or after June 30, 2008). **Include as Attachment C a copy of the organization's audited annual financial statements.**

The organization must certify that it accounts for its funds in accordance with Generally Accepted Accounting Principles (GAAP) and has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with GAAS. Note that GAAP requires the use of the accrual method of accounting. No other basis of accounting is acceptable under GAAP. The cash basis, modified cash basis, modified accrual, and any other methods are not acceptable.

OR

- **Organizations with total revenue of at least \$100,000 but less than \$250,000:**  
The certifying official must certify that the organization accounts for its funds in accordance with GAAP and has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with GAAS.

The organization is not required to submit a copy of the audited financial statements with the CFC application. However, the information must be provided to OPM or the LFCC upon request. Note that GAAP requires the use of the accrual method of accounting. No other basis of accounting is acceptable under GAAP. The cash basis, modified cash basis, modified accrual, and any other methods are not acceptable.

OR

- **Organizations with total revenue of less than \$100,000:**  
The certifying official must certify the organization has controls in place to ensure funds are properly accounted for and it can provide accurate timely financial information to interested parties. It is not required to submit financial documentation with the CFC application. However, the information must be provided to OPM or the LFCC upon request.

### **Bona-fide chapters or local affiliates of a national organization:**

If you are not separately incorporated and your pro forma IRS Form 990 reports revenues over \$250,000 and your financial operations are covered by an audit of the national organization, you may submit the national organization's audited financial statements together with a certification from the national organization's Chief Executive Officer (CEO) or CEO equivalent stating that it operates as a bona-fide affiliate in good standing of the national organization and is covered by the national organization's 26 U.S.C. 501(c)(3) tax exemption, IRS Form 990 and audited financial statements. (See requirements under Item #2 for bona-fide chapters or local affiliates.)

Bona-fide chapters of a national organization that are not separately incorporated whose pro forma IRS Form 990 reports revenues of at least \$100,000 but less than \$250,000 and whose financial operations are covered by an audit of the national organization may certify it has an audit of its fiscal operations completed annually if it, at the time of the certification, is in good standing of the national organization and is covered by the national organization's 26 U.S.C.

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501(c)(3) tax exemption, IRS Form 990 and audited financial statements. This organization is not required to submit with its application the national organization's audited financial statements or CEO statement evidencing proof of good standing and coverage by the national organization's documentation. However, it must be able to supply this documentation upon request. (See requirements under Certification #2 for bona-fide chapters or local affiliates.)

## CERTIFICATION 6

Check the appropriate box.

**Include as *Attachment D* a copy of the complete, signed IRS Form 990 for a period ended not more than 18 months prior to January 2010.**

The IRS Form 990 must include a signature in the block marked "Signature of officer"; the preparer's signature alone is not sufficient.

A complete IRS Form 990 is required, including all supplemental statements and Schedule A (Schedule B is not required), if applicable, to be eligible for the CFC. If the IRS does not require the organization to file the Form 990, the organization must complete and submit a pro forma IRS Form 990. IRS Forms 990EZ, 990PF, and comparable forms will not be accepted. However, a smaller organization that files Form 990EZ may submit it, with a Pro Forma Form 990, in lieu of a complete IRS Form 990.

## What is a Pro Forma Form 990?

Submit the following pages of the 2008 Form 990 with required information.

- page 1, including Signature Block
- pages 7 through 10
- page 11 (**only** Part XI, Financial Statements and Reporting)

The audited financial statements (see Certification 5) and IRS Form 990 must be prepared using the accrual method of accounting and must cover the same fiscal period ended not more than 18 months prior to January 2010 (i.e. ending on or after June 30, 2008).

## CERTIFICATION 7

**Calculate and enter the organization's annual percentage for administrative and fundraising expenses.** The percentage is computed from the IRS Form 990 by adding the amount reported as "management and general" to "fundraising" and then dividing the resulting total by "total revenue." No other method may be used to calculate this percentage.

**If using 2007 Form 990:** Line 14 and Line 15 should be added together and divided by Line 12 on page 1 of your 2007 Form 990.

**If using 2008 Form 990:** Part IX Lines 25(C) and 25(D) located on page 10 should be added together and divided by Part VIII Line 12(A) located on page 9.

## CERTIFICATION 8-11

Self-explanatory

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## CERTIFICATION 12

For further information please visit the OPM website at [www.opm.gov/cfc](http://www.opm.gov/cfc). There you will find CFC Memo 2005-13 and a link to the Specially Designated Nationals and Blocked Persons List (SDN List).

## CERTIFICATION 13

**Include *Attachment E* (use template found on our website), a statement in 25 words or less that describes the organization's program activities and your organizations taxonomy codes.**

Please note, the **statement should not repeat the organization's name.**

The taxonomy codes can identify up to three categories, in priority order, which most closely identify the type of mission, services, and activities provided.

The corresponding letters will be printed in your organization's listing in the CFC charity list (see Attachment E template on our website) to assist donors in identifying charities by type of service provided.

## WHAT HAPPENS NEXT

We will work with each applicant until we judge that the organization meets all the requirements of the CFC. If we believe an organization does not qualify, we will inform the organization.

We will submit all applications we are recommending for admission. Each PCFO will review the applications we submit and make the final determination about admission.

We will notify applicants by e-mail when we have submitted their applications.

### ***IF AN ORGANIZATION IS DENIED ADMISSION***

Occasionally local CFC administrators disagree with the federation's recommendation for admission. In these cases, the federation will receive a letter stating the reason(s) for the denial. If the organization wishes to appeal the decision, the federation will advise and assist with the appeal process.

### **REQUIRED ATTACHMENTS (failure to provide any of these documents may result in a denial)**

- ✓ **Attachment A – Documentation of local presence, adjacent presence, or statewide presence (See Item 1)**
- ✓ **Attachment B – IRS determination letter (See Item 2)**
- ✓ **Attachment C – Audited Financial Statements (if total revenues are \$250,000 or greater) (See Item 5)**
- ✓ **Attachment D – IRS Form 990 (See Item 6)**
- ✓ **Attachment E – 25-word statement (See Item 13)**