

COMBINED FEDERAL CAMPAIGN

2007 Application Instructions for Local Independent Organizations and Members of Federations

BACKGROUND

Enclosed is the model application for use by local independent organizations applying to participate in the Combined Federal Campaign (CFC) and for use by federation members to submit to the federations to which they belong. The following instructions and form are intended to assist charitable organizations in applying for participation in the CFC. aspects of the CFC, including eligibility for participation, are strictly governed by Federal regulation. Copies of current CFC regulations are available in PDF and Word formats on our website at www.opm.gov/cfc. Additional copies of the application can also downloaded from the website.

All required documents and attachments must be complete and submitted before the application deadline each **Applicants** year. whose required applications do not contain documents or who submit incomplete or outof-date documents will not be permitted to correct their applications during the appeals process. Organizations that apply for local eligibility and are found ineligible will have an opportunity to appeal to the Local Federal Coordinating Committee (LFCC) reconsideration. If found ineligible on appeal by the LFCC, the organization may appeal the LFCC's decision to the Director of the Office of Personnel Management (OPM). The Director's decision is final for administrative purposes. Appellants should ensure that their appeals are complete and responsive to the actual reasons for the LFCC denial decision.

Each LFCC determines the application deadline for organizations seeking local eligibility. Since local dates will vary, please check with the local CFC for local application deadlines and filing information. Local campaign contact information can be found on the CFC website at www.opm.gov/cfc/Search/Locator.asp.

If a local application form is available, OPM suggests that organizations use the local application provided when applying to the CFC.

The CFC will not accept applications with modifications to any of the certification statements.

In order to determine whether an organization may participate in the campaign, the LFCC may request evidence of corrective action regarding any prior violation of regulation or directive, sanction, or penalty, as appropriate. The LFCC will decide whether the organization has demonstrated, to the LFCC's satisfaction, that the organization has taken appropriate corrective action. Failure to demonstrate satisfactory corrective action or to respond to the LFCC's request for information within 10 business days of the date of the request may result in a determination that the organization will not be included in the Charity List.

FAXES OR ELECTRONIC SUBMISSIONS OF APPLICATIONS ARE NOT ACCEPTED

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.

OPM Form 1647-C Rev. October 2006 **Employer Identification Number (EIN)** The nine-digit EIN that appears on the IRS determination letter and the IRS Form 990 submitted with this application.

4 Digit CFC Number The number assigned to the organization in the previous year's campaign. Organizations that did not participate in the 2006 CFC should leave this field blank. **NOTE: All participating charities will be assigned a new five-digit code for the 2007 campaign.**

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 than the organization's

address. Post Office Boxes may not be used. Participation decision letters will be sent to this address.

Contact Telephone Contact person's telephone number, if different than the organization's tele-phone number.

Fax Contact person's fax number.

Contact E-Mail Contact person's electronic mail 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.

Electronic Funds Transfer (EFT)

Information List the Routing and Account numbers, along with the name of the financial institution, where funds should be disbursed. This is an optional method for receipt of CFC contributions. NOTE: Some campaigns may elect not to disburse funds electronically.

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

INSTRUCTIONS

For details regarding CFC eligibility requirements for local independent organizations and federation members, refer to CFC Guidance Memoranda on the CFC website at www.opm.gov/cfc.

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.

Item 1

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

Check the one appropriate box. **Include** *Attachment A.* An organization must demonstrate to the satisfaction of the LFCC that it has a substantial local presence in the geographical area covered by the local campaign, a substantial local presence in an adjacent local campaign, or substantial statewide presence.

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. Include as *Attachment A* supporting statements and/or documentation of substantial local presence and a description of the programs, services, benefits, etc. provided by the organization in calendar year 2006 and how those programs, services, benefits, etc. affect human health and welfare of the target population. The attachment must include human health and welfare services that were provided in calendar year 2006 (see Certification #3).

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

www.opm.gov/cfc/Search/Locator.asp.)

Substantial statewide presence is defined as providing or conducting real services, benefits, assistance or program activities in the previous year (calendar year 2006) 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. Include as

Attachment A supporting statements and/or documentation of substantial statewide presence and a description of the programs, services, benefits, etc. provided by the organization in calendar year 2006 and <u>how</u> those programs, services, benefits, etc. affect human health and welfare of the target population.

Item 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.

Interim IRS 501(c)(3) letters with expiration dates before December 31 of the year preceding the campaign year for which the organization is applying will be accepted only with proof of application to the IRS for permanent 501(c)(3) status.

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. If the subordinate's EIN is different from the EIN on the group exemption letter, EIN documentation from the IRS must be provided.

Bona-fide chapters or affiliates of a national organization that do not have an IRS determination letter for the local organization must provide a certification signed by either the Chief Executive Officer (CEO) or CEO equivalent of the national organization stating that the local charitable organization operates as a bona-fide chapter or affiliate in good standing of the national organization and it is covered by the national organization's 501(c)(3) tax-exemption. A copy of the national organization's 501(c)(3) letter must accompany the CEO's certification.

Private foundations and 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. OPM encourages 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.

Item 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 §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. mav 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 §950.201(c).

Item 4

Self-explanatory. Human health and welfare services provided in calendar year 2006 must be reflected in *Attachment A*.

Item 5

Check the appropriate box.

The certifying official for organizations with total revenue of \$100,000 or more must

certify that the organization accounts for its funds on an accrual basis in accordance with Generally Accepted Accounting Principles (GAAP). No other basis of accounting is acceptable under GAAP. The cash basis, modified cash basis, modified accrual, and any other methods are not acceptable.

Organizations with \$250,000 or more, as reported on the IRS Form 990, are required to submit an annual audit of fiscal operations by an independent 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 2007 (i.e. ending on or after June 30, 2005). Include as Attachment C a copy of the organization's audited annual financial statements. organization must certify that it 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 Generally Accepted Auditing Standards (GAAS).

Organizations with total revenue of \$100,000 - \$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.

Organizations with total revenue of \$100,000 or less: the certifying official must certify that the organization has controls in place to insure funds are properly accounted for and that 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 whose pro forma IRS

OPM Form 1647-C Rev. October 2006 Form 990 reports revenues over \$250,000 and whose financial operations are covered by an audit of the national organization 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 whose pro forma IRS Form 990 reports revenues between \$100,000 - \$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. 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 documentation evidencing proof of good standing and coverage by the national organization's documentation. However, it must be able to supply this documentation to the LFCC or OPM upon request. (See requirements under Item #2 for bona-fide chapters or local affiliates.)

Item 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 2007.** 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, if applicable, to be eligible for the CFC. If the Internal Revenue Service does not require the organization to file the Form 990 it must complete and submit a pro forma IRS Form 990, page 1 and Part V only. IRS Forms 990EZ, 990PF, and comparable forms will not be

accepted. However, smaller organizations that file Form 990EZ may submit it with page 1 and Part V of the Form 990 attached in lieu of a complete IRS Form 990.

The audited financial statements and IRS Form 990 must be prepared using the accrual method of accounting and cover the same fiscal period ended not more than 18 months prior to January 2007 (i.e. ending on or after June 30, 2005).

Item 7

Calculate and enter the organization's annual percentage for administrative and fundraising expenses. This percentage is computed from the IRS Form 990 by adding the amount reported as "management and general" (line 14) to "fundraising" (line 15) and dividing the resulting total by "total revenue" (line 12). No other method may be used to calculate this percentage.

Item 8

Self-explanatory

Item 9

Self-explanatory

Item 10

Self-explanatory

Item 11

Self-explanatory

Item 12

Each federation and independent organization applying to participate in the CFC must, as a condition of participation, certify that it is in compliance with all statutes, Executive Orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, and individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC). The programs administered by OFAC restrict or prohibit U.S. persons from engaging in transactions and dealings with targeted countries, entities, and individuals. OFAC publishes a list of Specially Designated Nationals and Blocked Persons (SDN List). The persons on the SDN List are subject to economic sanctions. The SDN List and additional information relating to the economic sanctions programs that OFAC administers are available at http://www.treas.gov/ofac. A link to the SDN List is available on the CFC website (www.opm.gov/cfc). For further information, please see CFC Memo 2005-13.

Item 13

Include as Attachment E, a statement in 25 that describes less the organization's program activities. The statement should not repeat the organization's name. The organization must also provide the legal name as registered with the IRS if the organization does business under a different name. All organizations must include their IRS Employee Identification Number regardless of whether or not they are operating under a "dba" ("doing business as"). organization must also include a telephone number that can be reached from any location in the U.S. and the organization's administrative and fundraising rate. The legal name, telephone number, EIN, taxonomy codes (see below), and administrative and fundraising rate will NOT count as part of the 25-word statement. An Internet address where information on the organization can be obtained may be included and will not count toward the 25 words. OPM will not be responsible for incorrect Internet addresses. E-mail addresses are not accepted.

Taxonomy Codes Each organization can identify up to three categories, in priority order, which most closely identify the type of mission, services, and activities provided. corresponding letters will be printed in your organization's listing in the CFC brochure (see example below) to assist donors in identifying charities by type of service provided. Categories are derived from the National Taxonomy of Exempt Entities (NTEE) classification system developed by the National Center for Charitable Statistics. The 26 categories are:

- A Arts, Culture, and Humanities
- B Educational Institutions & Related Activities
- C Envir. Quality, Protection & Beautification
- D Animal Related
- E Health General and Rehabilitative
- F Mental Health, Crisis Intervention
- G Disease, Disorders, Medicinal Disciplines
- H Medical Research
- I Crime, Legal Related
- J Employment, Job Related
- K Food, Agriculture, and Nutrition
- L Housing, Shelter
- M Public Safety, Disaster Preparedness & Relief
- N Recreation, Sports, Leisure, Athletics
- O Youth Development
- P Human Services Multipurpose and Other
- Q International, Foreign Affairs, National Security
- R Civil Rights, Social Action, Advocacy
- S Community Improvement, Capacity Building
- T Philanthropy, Voluntarism & Foundations
- U Science & Technology Research Institutes, Services
- V Social Science Research Institutes, Services
- W Public, Social Benefit: Multipurpose, Other
- X Religion Related, Spiritual Development
- Y Mutual/Membership Benefit Orgs., Other
- Z Other

Special design text used to draw attention to a organization title, such as special fonts, capitalization, quotations, and underlining, are not accepted. Any statement that uses special features, or exceeds 25 words will be edited by the LFCC. Organizations will be listed by their legal IRS recognized name as it appears on the IRS determination letter only unless the appropriate legal documentation permitting otherwise is provided with the application. See Item 2. The format is as follows:

0000 Name of Organization (legal name of organization, if applicable) (202)555-1234 www.opm.gov/cfc EIN#12-3456789 The description will contain no more than 25 words. It should be worded so the donor understands the program services provided. 4.2% B,V,O

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)

COMBINED FEDERAL CAMPAIGN 2007 APPLICATION FOR LOCAL INDEPENDENT ORGANIZATIONS AND MEMBERS OF FEDERATIONS

Organization:					
Employer Identificati	on Number (EIN	N):			
4 Digit CFC Number	(If a participant	in the last year's CFO	E):		
Mailing Address:	(Post Office Bo	x addresses are not	accepted and m	nay result	in automatic
Telephone:	()				
Contact Person:					
Contact Address:		the above address A	ll OPM correspon	dence will b	e sent to this
Contact Telephone:	()		Fax:		
()					
Contact		E-Mail			Address:
Website	Address	(required,	if		available):
Disbursement Address:		ess where paper checks	s will be sent.)		
Electronic Funds Trans Routing Number ACCT:	, ,	tion (Optional):			
	Financial Institut	ion:			
CERTIFYING OFFICIA	A L				
I,	(Name)		y appointed rep		
			uuuioiizca to	ccitity and	i uiiiiiii ull

statom	(Organization)	
Statem	ents enclosed in this application.	(Signature)
		(Typed or Printed Name)
Date C	Completed	(Title)
1)	Hours of Operation:	(Title)
Place a	County and State Where Office is Locate a check in the <i>one</i> appropriate box:	d:
	the geographical area covered by the local defined in the Instructions as Item 1.) statements and/or documentation of substitute programs, services, benefits, etc. provides	application has a substantial <u>local presence</u> in all campaign. (Substantial local presence is Include as ATTACHMENT A supporting stantial local presence and a description of vided by the organization in calendar years, benefits, etc. affect human health and
	presence in the geographical area covered adjacent presence is defined in the Instruction A supporting statements and/or documents and/or docu	med in the application has a substantial <u>local</u> by an adjacent local campaign. (Substantial fons as Item 1.) Include as ATTACHMENT mentation of substantial presence in an of the programs, services, benefits, etc. dar year 2006 and <u>how</u> those programs, and welfare of the target population.
	-OR-	
	presence. (Substantial statewide presence Include as ATTACHMENT A supportion substantial statewide presence and a description.)	the application has a substantial <u>statewide</u> is defined in the Instructions as Item 1.) ing statements and/or documentation of cription of the programs, services, benefits, endar year 2006 and <u>how</u> those programs, and welfare of the target population.
2)	-	(IRS) recognizes the organization named in
	deductible pursuant to 26 U.S.C. 170(c)(2)	501(c)(3) and to which contributions are tax and the organization is classified as a public as ATTACHMENT B a copy of the most <i>auctions for additional information</i> .
3)	Place a check in the <i>one</i> appropriate box:	

	I certify that the organization named in this application is not part of a group exemption.
	- OR -
	I certify that the organization named in this application is part of a group exemption.
	- OR -
	I certify that the organization named in this application is a bona-fide chapter or affiliate that operates under a national organization's single corporation tax-exemption.
4)	I certify that the organization named in this application is a human health and welfare organization providing services, benefits, or assistance to, or conducting activities affecting human health and welfare. The services, benefits, assistance, or program activities affecting human health and welfare provided in 2006 are reflected in <i>ATTACHMENT A</i> .
5)	Place a check in the <i>one</i> appropriate box:
	 I certify that the organization named in the application indicates total revenue of \$250,000 or more on its IRS Form 990 (or pro forma IRS Form 990) covering a period ending not more than 18 months prior to January 2007 and meets <i>both</i> of the following two conditions: accounts for its funds on the accrual basis 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 generally accepted auditing standards (GAAS). (Include as <i>ATTACHMENT C</i> a copy of the organization's most recent audited financial statements for a fiscal period ending no later than 18 months prior to January 2007.)
	- OR -
	I certify that the organization named in the application reports total revenue of \$100,000 - \$250,000 on its IRS Form 990 (or pro forma IRS Form 990) covering a period ending not more than 18 months prior to January 2007 and meets <i>both</i> of the following two conditions:
	• accounts for its funds on an accrual basis 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 generally accepted auditing standards (GAAS).
	- OR -
	I certify that the organization named in the application reports total revenue of less than \$100,000 on its IRS Form 990 (or pro forma IRS Form 990) covering a period of not more than 18 months prior to January 2007 and has controls in place to insure funds are

6)	Check the <i>one</i> appropriate box:
	I certify that the organization named in this application prepares and submits to the IRS a complete copy of the organization's IRS Form 990. (Include as <i>ATTACHMENT D</i> a copy of the complete IRS Form 990 for a period ending no later than 18 months prior to January 2007, including signatures in the box marked "Signature of Officer". The preparer's signature alone is not sufficient. IRS Forms 990EZ, 990PF, and comparable forms are not acceptable substitutes.) - OR -
	I certify that the organization named in this application is not required to prepare and submit an IRS Form 990 to the IRS. (Include as <i>ATTACHMENT D</i> a pro forma IRS Form 990 page 1 and Part V only for a period ending no later than 18 months prior to January 2007. IRS Forms 990 EZ, 990PF, and comparable forms are not acceptable substitutes.)
7)	I certify that the administrative and fundraising rate for the organization named in this application is%. This percentage has been computed from information on the IRS Form 990 submitted with this application by adding the amount spent on "management and general" (line 14) to "fund-raising" (line 15) and dividing the resulting total by "total revenue" (line 12). No other method may be used to calculate this percentage.
8)	I certify that an active and responsible governing body, whose members have no material conflict of interest and a majority of which serve without compensation, directs the organization named in this application.
9)	I certify that the organization named in this application prohibits the sale or lease of CFC contributor lists.
10)	I certify that the organization named in this application conducts publicity and promotional activities based upon its actual program and operations, and that these activities are truthful and non-deceptive, include all material facts, and make no exaggerated or misleading claims.
11)	I certify that the organization named in this application effectively uses the funds contributed for its announced purposes.
12)	I certify that the organization named in this application is in compliance with all statutes,

properly accounted for and that it can provide accurate timely financial information to interested parties.

Executive orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, or individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control. The organization named in this application is aware that a list of countries subject to such sanctions, a list of Specially Designated Nationals and Blocked Persons subject to such sanctions, and overviews and guidelines for each such sanctions program can be found at http://www.treas.gov/ofac. Should any change in circumstances pertaining to this certification occur at any time, the organization will notify OPM's Office of CFC Operations immediately.

13) Include as **ATTACHMENT E** a 25-word statement for listing in the campaign brochure. (See Instructions Item 15 for additional required information and the new optional taxonomy codes.)

I CERTIFY THAT I HAVE READ ALL THE CERTIFICATIONS SET FORTH IN THIS DOCUMENT AND AFFIRM THEIR ACCURACY. IN ADDITION, BY CHECKING THE BOX NEXT TO THE STATEMENT, I ACKNOWLEDGE AND AGREE TO COMPLY WITH THAT CERTIFICATION.

Certifying Official's Signature & Title
Date

NOTE: Applications will not be accepted if submitted electronically or by facsimile. The certifying official's signature must be original. Automatic pens and/or signature stamps may not be used.

Public Burden Statement

We think this form takes an average of 3 hours to complete, including the time for getting the needed data and reviewing both the instructions and completing the form. Send comments regarding our estimate or any other aspects of this form, including suggestions for reducing completion time to Office of Personnel Management

(OPM), OPM Forms Officer, Paperwork Reduction Project (3206-0131), Washington, DC 20415-7900. The OMB number 3206-0131 is currently valid. OPM may not collect this information, and you are not required to respond, unless this number is displayed.