



COMBINED FEDERAL CAMPAIGN

2010 Application Instructions for National/International Federations

BACKGROUND

Enclosed is the model application for use by national/international federations to participate in the Combined Federal Campaign (CFC). A federation is a group of voluntary charitable human health and welfare organizations created to supply common fundraising, administrative, and management services to its constituent members. A federation must have at least 15 member organizations, in addition to itself, that individually meet all of the CFC eligibility criteria. If your organization does not have 15 member organizations that meet the CFC eligibility criteria, it must apply as an independent organization using the independent organization application.

The following instructions and form are intended to assist charitable federations in applying for participation in the CFC. All aspects of the CFC, including eligibility for participation, are strictly governed by Federal regulation. The current CFC regulations can be viewed on our website at www.opm.gov/cfc. Additional copies of the application can also be downloaded from the website. The Office of Personnel Management (OPM) encourages federations to apply early.

The application deadline for national/international federations seeking eligibility is **5:00 p.m. Eastern Standard Time, Friday, January 15, 2010, but applications may be sent to OPM's Office of CFC Operations as early as Tuesday, December 1, 2009**. A timely application must be received by the deadline at the following address:

Office of Personnel Management
Office of CFC Operations
ATTN: Daymon Williams
Room 5450
1900 E Street, NW
Washington, DC 20415

OPM will not accept late applications. It is the applicant's responsibility to submit its application and information by the scheduled deadline. Requests for consideration after the deadline will not be considered.

All required documents and attachments must be complete and submitted before the application deadline. ***Applicants whose applications do not contain required documents or who submit incomplete or out of date documents will not be permitted to correct their applications during the appeals process.*** Federations that apply for national/international eligibility and are found ineligible have ***only one*** opportunity to appeal to the Director of OPM. The Director's decision is final for administrative purposes. Therefore, appellants should ensure that their appeals are complete and responsive to the ***actual*** reasons for the original denial decision.

OPM suggests that national/international federations use the model application provided when applying to the CFC. Although not required, the submission of this form will expedite the processing of individual applications. OPM will not accept application forms with modifications to any of the certification statements.

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

FAXES OF APPLICATIONS ARE NOT ACCEPTED.

DEFINITIONS

Federation Legal name of the applicant federation. If the name of the federation is different from the name which appears on the IRS determination letter, IRS Form 990, audited financial statements, or annual report, official documentation 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 the application.

5 Digit CFC Number The 5 digit number assigned to the federation by the CFC. Federations that did not previously participate in the CFC should leave this field blank.

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

Federation Address The physical mailing address of the federation. Post Office Boxes may not be used.

Contact Person The contact person is the individual to whom OPM will direct communications regarding the federation application. This may be any individual in the organization.

Contact Title Self-explanatory

Contact Address Contact Person's physical mailing 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 than the organization's number.

Fax Contact Person's fax number.

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

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 national/international federations, 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 as a refusal to certify and will result in the denial of the application.

A **New Federation Applicant** must submit, along with its own application, the complete applications of its member organizations, including each organization's administrative and fundraising rate.

A **Currently Participating CFC Federation Applicant** must submit a complete application for itself as well as each member that is new to the federation (regardless of whether it participated as an independent organization or member of another federation in the 2009 CFC) and each member denied participation in the 2009 CFC.

Federations may submit member applications in PDF format via a CD-ROM included with the federation application. Each file must be clearly marked with the applicant's name and include all required attachments.

Item 1

Check the one appropriate box. Include as Attachment A a list of all eligible member organizations that meet all National/International List eligibility criteria in

5 C.F.R. §§ 950.202 and 950.203. Include their five-digit CFC codes (if applicable), legal names, EINs, and administrative and fundraising rates. NEW – The physical mailing address of each member must also be included in Attachment A. The above information can be sent as an Excel spreadsheet to cfc@opm.gov in lieu of a paper copy in the application.

A national/international federation must demonstrate that it has 15 or more member organizations that individually meet the eligibility criteria for participation as national/international organizations (real services, benefits, assistance, or program activities in 15 or more different states or one foreign country over the three year period immediately preceding the start of the campaign application year). An international federation must demonstrate that it has 15 or more member organizations that individually meet the eligibility criteria for international organizations (real services, benefits, assistance, or program activities in a foreign country over the three-year period immediately preceding the start of the application year). Please see CFC Memoranda 2004-10, 2006-21, and 2008-8 for guidance on the eligibility requirements.

Item 2

Include as Attachment B a copy of the federation's most recent IRS determination letter. If the name of the applicant differs on the IRS determination letter, IRS Form 990, audited financial statements, or annual report, documentation from the IRS or state government authorizing this name change must accompany the application.

National/international 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.

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 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.

Please review CFC Memorandum 2009-4 for more information on this requirement and examples of supporting documentation (www.opm.gov/cfc).

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 groups' tax-exempt status. This request can be made by contacting the IRS at (877) 829-5500.

NEW – Attachment B must include the IRS determination letter and/or other supporting documentation (e.g. page from the Catholic Directory or letter from a bona-fide chapter's or affiliate's national organization stating that it is covered by the national organization's tax-exemption and is in good standing with the national organization) that verifies the tax-exempt status of the federation and each of its member organizations as well as DBA ("Doing Business As" documentation, if applicable.

Item 3

Self-explanatory

Item 4

Check the appropriate box. The certifying official must certify that the federation 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). No other basis of

accounting is acceptable under GAAP. The cash basis, modified cash basis, modified accrual basis, and any other methods are not acceptable under GAAP.

Include as Attachment C a copy of auditor's report and the federation's complete audited annual financial statements. The audited financial statements must cover the fiscal period ending not more than 18 months prior to the January of the campaign year to which the federation is applying (i.e. ending on or after June 30, 2008).

The audited financial statements must include all statements and audit notes as **required by GAAP**. The Independent Auditor's Report must include the signature of the auditor or the auditing firm

The audited financial statements must verify the federation is honoring designations made to each member organization by distributing a proportionate share of receipts based on donor designations to each member. The IRS Form 990 and audited financial statements must cover the same fiscal period and be prepared using the accrual basis of accounting.

The audit requirement is waived for newly created federations operating for less than a year as determined from the date of its IRS tax-exemption letter to the closing date of the CFC application period.

Item 5

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. Organizations that file the IRS Form 990 electronically may submit a signed copy of the IRS Form 8879-EO or IRS Form 8453-EO in lieu of a signature on the IRS Form 990.

A complete IRS Form 990 is required **including all** supplemental statements and Schedule A, if applicable, for the applicant federation to be

eligible for the CFC. If the IRS does not require the federation to file the Form 990, it must complete and submit a pro forma IRS Form 990 (see instructions below). IRS Forms 990EZ, 990PF, and comparable forms will **not be accepted**. However, smaller federations that file Form 990EZ may submit it with pages 1 and Part V of the Form 990 attached in lieu of a complete IRS Form 990.

Pro forma IRS Form 990 Instructions – The IRS Form 990 can be downloaded from the IRS website (www.irs.gov). If the fiscal period ended before December 31, 2008, the applicant must use the 2007 IRS Form 990 and complete page 1 and Part V for CFC purposes.

If the fiscal period ended on or after December 31, 2008, the applicant must use the 2008 IRS Form 990 (or more recent year, if available). The following sections must be completed: page 1 (Part I, Summary and Part II, Signature Block), page 7 and 8 (Part VII, Compensation sections A and B); page 9 (Part VIII, Statement of Revenues), page 10 (Part IX, Statement of Functional Expenses), and page 11 (Part XI, Financial Statements and Report).

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

Item 6

Calculate and enter the federation's annual percentage for administrative and fundraising expenses based on one of the formulas below.

(A) **2007** IRS Form 990 **by adding** the amount spent on "management and general" (line 14) to "fundraising" (line 15) and **dividing** the resulting total by "total revenue" (line 12);

Or

(B) **2008 (or more recent)** IRS Form 990 **by adding** the amount in Part IX (Statement of Functional Expenses), **Line 25, Column C** (Management and General Expenses) to the

amount in Line 25, Column D (Fundraising Expenses), and dividing the sum by Part VIII (Statement of Revenue), Line 12, Column A (Total Revenue).

No other methods may be used to calculate this percentage. All percentages must be listed to the tenth of a percent (e.g. 15.7%).

Item 7

Each federation must include as Attachment E a complete listing of the federation's board of directors and the beginning and end dates of each board member's current term of office (e.g. John Smith, 2006-2009). Attachment E must also list the board's meeting dates and locations for the previous calendar year (2009).

Item 8

Self-explanatory

Item 9

Self-explanatory

Item 10

Self-explanatory

Item 11

Self-explanatory

Item 12

Include as Attachment F a copy of the federation's most recently completed annual report.

The annual report must cover the fiscal year ending not more than 18 months prior to January of the campaign year to which the federation is applying or the preceding calendar year. A more frequently published document, such as a quarterly newsletter, may be substituted as long as it meets the requirements for an annual report. It must contain a full description of the federation's activities and supporting services during the year covered by the report and identify its directors and chief administrative personnel.

The annual report or substitute must also include an accurate description of the federation's membership dues and/or service charges received by the federation from the charitable organizations participating as members. The information must

clearly present the amounts raised, the sources of contributions, the cost of fundraising, and how costs are recovered from donations.

Reproductions of annual reports that are available on a federation's website are acceptable. The annual report must be clearly marked as such on the website and must include all of the criteria outlined in the CFC regulations (describe the organization's activities and identify the board of directors and chief administrative personnel). OPM will not accept miscellaneous pages from the federation's website that provide this information in lieu of an annual report document. A printed copy of the report must be included in the CFC application.

Item 13

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.

IF THE FEDERATION IS ADMITTED

If the federation is deemed eligible by OPM, it will receive an email, sent to the contact person's email address, followed by a hard copy in the U.S. mail, providing information on the federation's five-digit CFC number.

Registration and Submission of 25-Word Statement

The federation will be given a Personal Identification Number and be directed to a secure website to register and verify the federation and its member organizations' information on file with OPM. All federations, regardless of past participation, must register each year. During the registration process applicants will be asked to verify contact information on file with OPM and enter the 25-word statement that will appear in the CFC charity list.

Taxonomy Codes Each federation 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 with the federation's listing in the CFC charity list to assist donors in identifying charities by type of services provided. Categories were derived from the National Taxonomy of Exempt Entities 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 Environmental, 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

IF THE FEDERATION IS DENIED

If the federation's application is denied, it will receive a certified letter stating the reason(s) for the denial. If the federation wishes to appeal the decision to the Director of OPM, the appeal must be received by OPM within ten business days of the receipt of the letter. The appeal should be complete and respond to the reason(s) for the original denial decision.

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

- ✓ Attachment A – List of eligible member organizations (include each organization's legal name (if applying under a DBA), EIN, and administrative and fundraising rate) (See Item 1)
- ✓ Attachment B – IRS determination letter (See Item 2)
- ✓ Attachment C – Audited Financial Statements (See Item 4)
- ✓ Attachment D – IRS Form 990 (See Item 5)
- ✓ Attachment E – Board of Directors' Current Terms of Office and Meeting Dates and Locations (See Item 7)
- ✓ Attachment F – Annual Report (See Item 13)



PENDING OMB APPROVAL
-0131

COMBINED FEDERAL CAMPAIGN 2010 APPLICATION FOR NATIONAL/INTERNATIONAL FEDERATIONS

Federation: _____

Employer Identification Number (EIN): _____ - _____

5 Digit CFC Number (If a previous participant in the CFC): _____

Telephone: (____) _____ Website Address: _____

Federation Address: _____

(Post Office Box addresses are not accepted and may result in automatic disqualification.)

Contact Person: _____

Contact Title: _____

Contact Address: _____

(If different from the above address – Post Office Boxes are acceptable for the Contact Address. All OPM correspondence will be sent to this address.)

Contact Telephone: (____) _____ Fax: (____) _____

Contact E-Mail Address: _____

SELECTION OF NATIONAL/INTERNATIONAL OR INTERNATIONAL:

A national/international federation may be listed in either the national/international part of the Charity List or the international part of the Charity List. The federation will be listed in the appropriate section based on the response to Item #1.

- 1) Place a check in the **one** appropriate box:

☐ **National/International Part**

I certify that the federation named in this application has _____ (enter number) member organizations that individually meet the eligibility criteria for national/international organizations in 5 C.F.R. §§ 950.202 and 950.203. **Include as ATTACHMENT A, a list of all member organizations that meet this requirement.** The list must include each organization with its five digit CFC code (if applicable), legal name in parentheses (if using a "dba"), Employer Identification Number (EIN), administrative and fundraising rate, and physical mailing address.

– OR –

☐ **International Part**

I certify that the federation named in this application has 15 or more member organizations that individually meet the eligibility criteria for international organizations in 5 C.F.R. §§ 950.202 and 950.203 by providing real services, benefits, assistance, or program activities in at least one foreign country over the previous three years. **Include as ATTACHMENT A, a list of all member organizations that meet this requirement.** The list must include each organization (with its legal name in parentheses if using a "dba"), Employer Identification Number (EIN), administrative and fundraising rate, and physical mailing address.

- 2) ☐ I certify that the Internal Revenue Service (IRS) recognizes the federation named in this application as tax-exempt under 26 U.S.C. 501(c)(3) to which contributions are tax deductible pursuant to 26 U.S.C. 170(c)(2). **(Include as ATTACHMENT B a copy of the federation's most recent IRS determination letter and the IRS determination letter and/or other supporting documentation that verifies the tax-exempt status of its member organizations. See instructions for additional information.)**

- 3) ☐ I certify that the federation named in this application is a human health and welfare federation and either it or its member organizations provide services, benefits, or assistance to, or conduct activities affecting, human health and welfare. Services, benefits, assistance, or program activities affecting human health and welfare were provided in calendar year 2009.

- 4) Place a check in the **one** appropriate box:

☐ I certify that the federation named in the application 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). **(Include as**

ATTACHMENT C a copy of the auditor's report and the complete audited financial statements for a fiscal period ending not more than 18 months prior to January 2010 which verifies that the federation is honoring designations made to each member organization by distributing a proportionate share of receipts based on donor designations to each member.)

- OR -

- ☐ I certify that the federation named in the application accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP), but has been operating for less than one year and therefore is not required to submit audited financial statements.

5) Place a check in the **one** appropriate box:

- ☐ I certify that the federation named in this application prepares and submits to the IRS a complete copy of the federation's IRS Form 990. **(Include as ATTACHMENT D a copy of the complete IRS Form 990 for a period ending not more than 18 months prior to January 2010,** including signatures in the box marked "Signature of Officer" or in IRS Forms 8879-EO or 8453-EO. The preparer's signature alone is not sufficient. IRS Forms 990EZ, 990PF, and comparable forms are not acceptable substitutes.)

- OR -

- ☐ I certify that the federation named in this application is not required to prepare and submit an IRS Form 990 to the IRS. **(Include as ATTACHMENT D a pro forma IRS Form 990 for a period ending not more than 18 months prior to January 2010.** See application instructions for pro forma IRS Form 990 requirements. IRS Forms 990 EZ, 990PF, and comparable forms are not acceptable substitutes.)
- 6) ☐ I certify that the administrative and fundraising rate for the federation named in this application is ____ . ____%. This percentage is computed only from information on the IRS Form 990 submitted with this application. Depending on which year's IRS Form 990 is submitted, the percentage will be calculated based on information contained on the:

(A) **2007** IRS Form 990 by adding the amount spent on "management and general" (line 14) to "fundraising" (line 15) and dividing the resulting total by "total revenue" (line 12);

Or

(B) **2008 (or more recent)** IRS Form 990 by adding the amount in Part IX (Statement of Functional Expenses), Line 25, Column C (Management and General Expenses) to the amount in Line 25, Column D (Fundraising Expenses), and dividing the sum by Part VIII (Statement of Revenue), Line 12, Column A (Total Revenue). No other methods may be used to calculate this percentage. All percentages must be listed to the tenth of a percent (i.e. 10.0% or 15.5%).

- 7) ☐ I certify that an active and responsible governing body, whose members have no material conflict of interest and a majority of whom serves without compensation, directs the federation named in this application. **Include as ATTACHMENT E a complete list of the federation's board of directors** with the beginning and end date of each board member's current term of office. **ATTACHMENT E** must also list the board's meeting dates and locations for calendar year 2009.
- 8) ☐ I certify that the federation named in this application prohibits the sale or lease of CFC contributor lists.
- 9) ☐ I certify that the federation 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.
- 10) ☐ I certify that the federation named in this application effectively uses the funds contributed for its announced purposes.
- 11) ☐ I certify that the federation named in this application does not employ, in its CFC operations, the services of private consultants, consulting firms, advertising agencies or similar business organizations to perform its policy-making or decision-making functions in the CFC.
- 12) ☐ I certify that the federation named in this application prepares and makes available to the public an annual report that includes a full description of the federation's activities, supporting services, member fees and/or service charges, and identifies its directors/ governing body and chief administrative personnel. **Include as ATTACHMENT F a copy of the most recently completed annual report.** See *Instructions Item 12* for additional information.
- 13) ☐ I certify that the federation named in this application 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, 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.

CERTIFYING OFFICIAL

I, _____, am the duly appointed representative
(Print Name)

of _____ authorized to certify and affirm all statements
(Print Federation Name)

enclosed in this application. 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 certification, the federation named in this application acknowledges and agrees to comply with that certification.

(Signature)

(Typed or Printed Name)

(Title)

Date Completed _____

The application must be received by 5PM (EST) January 15, 2010. Send the application to:

Office of Personnel Management
Office of CFC Operations
ATTN: Daymon Williams
Room 5450
1900 E Street, NW
Washington, DC 20415

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), CFC Operations (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.