

# COMBINED FEDERAL CAMPAIGN 2011 APPLICATION INSTRUCTIONS

## DEFINITIONS

**Office of Personnel Management (OPM):** The government agency that administers the Combined Federal Campaign.

**Federation:** A tax-exempt not for profit organization that represents 15 or more other tax exempt organizations in the Combined Federal Campaign. The organization to which you are applying to.

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

**Mailing Address:** The organization's street mailing address. Post Office Boxes may not be used.

**Disbursement Address:** The address to which the federation will mail CFC disbursements. Please include the name of the person to whose attention checks should be directed.

**Public Phone:** Organization's telephone number.

**Fax:** Best fax number to reach primary contact person.

**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.

**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 number assigned to the organization in the previous year's campaign. Organizations that did not participate in the 2010 CFC should leave this field blank.

**NOTE: All participating 2010 CFC charities were assigned a five-digit code.** If you do not have this code, please contact us.

**Primary Contact Person:** The individual to whom the federation will direct communications regarding the status of participation in the CFC.

**Contact for CFC Application:** The individual with whom the federation staff will be working on a day-to-day basis to complete the 2010 CFC application. For example, whom do we call when dealing with Attachment A?

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

## INSTRUCTIONS

Applicants must check a box next to each certification statement. In some instances, applicants must choose from more than one option. If no box is checked, the omission 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*.**

For the 2011 CFC, applicants must demonstrate that they provided services in at least 15 different states or one foreign country over the three year period 2008, 2009, and 2010. Applicants should submit a schedule with a detailed description of the services in each state (minimum 15) or foreign country (minimum 1), including the year of service. The schedule must make a clear showing of national and/or international presence. Simply providing a list of states or countries where an organization conducts or provides real services, benefits or program activities is not sufficient.

Please note that Certification 3 requires that applicants confirm they provided human health and welfare services in 2010. Therefore, applicants should ensure that their Attachment A includes evidence of such services in 2010.

For more information on how to prepare Attachment A, please see [OPM Suggestions for Attachment A](#) and our own [Federation Advice on Attachment A](#). Both documents are available on the federation website.

### **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. 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.

### **CERTIFICATION 3**

Human health and welfare services provided in calendar year 2010 must be reflected in

**Attachment A.** Note that essentially all 501(c)3 organizations are deemed to provide human health and welfare services. Cultural and human rights activities, for example, definitely qualify.

#### **CERTIFICATION 4**

**Include as Attachment C a copy of the organization's audited annual financial statements.**

Applicants must certify that they account for their funds on an accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) and have an annual audit of their fiscal operations performed 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.

The audited financial statements and IRS Form 990 (see Certification 5) must be prepared using the accrual method of accounting and must cover the same fiscal year, ending on or after June 30, 2009.

#### **CERTIFICATION 5**

Check the appropriate box. **Include as Attachment D a copy of the complete, signed IRS Form 990 for a period ending on or after June 30, 2009.**

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), to be eligible for the CFC.

Smaller organizations that file 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 2009 Form 990 with required information.

- Page 1 (organization identifying information, Part I and Part II, must include the "signature of officer");
- Pages 7 and 8 (Part VII);
- Page 9 (Part VIII);
- Page 10 (Part IX);
- Page 11 (only Part XI, Financial Statements and Reporting).

Visit our website to download a fillable Pro Forma 990.

The audited financial statements (see Certification 4) and IRS Form 990 must be prepared using the accrual method of accounting and must cover the same fiscal year ending on or after June 30, 2009.

#### **CERTIFICATION 6**

**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.

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.

If you have difficulties with this calculation, please call our office for help.

If your organization files a 990-EZ you must complete a Pro Forma 990 to be able to calculate your overhead. Please refer to Certification 5 for further instructions.

#### **CERTIFICATION 7- CERTIFICATION 10**

Self-explanatory

#### **CERTIFICATION 11**

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).

## **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.

In the middle of January, we will submit to OPM all applications we are recommending for admission. OPM 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 to OPM. At that time, we will request additional information for the CFC Charity Catalog.

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

Occasionally OPM disagrees 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 to the Director of OPM, the federation will advise and assist with the appeal process. The written appeal must be received by OPM within ten business days of the receipt of the denial letter.