

Completeness Review Checklists



Please note: OPM does not conduct courtesy reviews of applications. OPM staff cannot review any parts of the application before it is submitted for an eligibility decision. Charities are encouraged to utilize the Completeness Review Checklist to ensure that the application meets CFC eligibility requirements. Do not submit the checklist to OPM.

Appendix C: 2024 CFC Application Completeness Review Checklist for Federations

CFC Eligibility Requirement	Completeness Check	Deficiencies
<p>Step 1: Charity Contact Information</p>	<p><input type="checkbox"/> Current charity contact information provided.</p>	<p><input type="checkbox"/> Contact information not provided. <input type="checkbox"/> Outdated information provided. <input type="checkbox"/> One email address provided. <i>Will not result in an application that is not approved, however, OPM sends sensitive communication to the email address(es) on file. At least one email address is required, however, applicants are highly encouraged to provide more than one email address to ensure that communication is received by the organization.</i></p>
<p>Step 2: Application Type</p>	<p>“YES!” is selected to certify that the charity has member organizations that individually meet the eligibility criteria in 5 CFR § 950.202 and §950.203 and is a</p> <p><input type="checkbox"/>...Local federation – OR – <input type="checkbox"/>...National Federation – OR – <input type="checkbox"/>...International Federation.</p> <p><input type="checkbox"/> Number of member organizations included in the federation’s application reported. <i>Federations must submit applications (and applicable fees) for at least 15 member organizations.</i></p>	<p><input type="checkbox"/> “YES!” was not selected to certify the applicable statement. The certification to the statement is not optional; it is required.</p> <p><input type="checkbox"/> Number of member organizations not reported. <input type="checkbox"/> Have fewer than 15 member organizations submitting applications along with the federation.</p>

CFC Eligibility Requirement	Completeness Check	Deficiencies
<p>Step 3: List of Member Organizations</p>	<p><input type="checkbox"/> List of member organizations that meet all National/International or Local eligibility criteria in 5 CFR §950.202 and §950.203. List includes:</p> <p><input type="checkbox"/> Each member organization’s five-digit CFC codes.</p> <p><input type="checkbox"/> Name as it appears in the IRS Business Master File, and “Doing Business As” name (if applicable).</p> <p><input type="checkbox"/> Employer Identification Number (EIN).</p> <p><input type="checkbox"/> Administrative and fundraising rates.</p> <p><input type="checkbox"/> Physical address of each member.</p>	<p><input type="checkbox"/> List of member organizations that meet all National/International or Local eligibility criteria in 5 CFR §950.202 and §950.203 not provided. List does not include:</p> <p><input type="checkbox"/> Each member organization’s five-digit CFC codes.</p> <p><input type="checkbox"/> Name as it appears in the IRS Business Master File, and “Doing Business As” name (if applicable).</p> <p><input type="checkbox"/> Employer Identification Number (EIN).</p> <p><input type="checkbox"/> Administrative and fundraising rates.</p> <p><input type="checkbox"/> Physical address of each member.</p>
<p>Step 4: IRS Determination Letter</p> <p>If your organization wishes to be listed with a Doing Business As (DBA) name</p>	<p><input type="checkbox"/> IRS Determination Letter submitted.</p> <p><input type="checkbox"/> Name on the IRS Determination Letter is the same as:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Financial statements submitted on Step 6. <input type="checkbox"/> The name on the IRS Form 990 (<i>or pro forma</i>) submitted on Step 7. <p><input type="checkbox"/> Documentation submitted that the applicant’s state or municipal government recognizes has approved it to use a DBA name.</p>	<p><input type="checkbox"/> IRS Determination Letter not submitted.</p> <p><input type="checkbox"/> Name on the IRS Determination Letter is not the same as:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Financial statements submitted on Step 6. <input type="checkbox"/> The name on the IRS Form 990 (<i>or pro forma</i>) submitted on Step 7. <p><input type="checkbox"/> Not submitted</p> <p><input type="checkbox"/> Is expired</p> <p><input type="checkbox"/> Not an approval from the state or municipal government</p> <p><i>Applications will not be denied for an unapproved DBA name request; however, the organization will only be listed with its legal name.</i></p>
<p>Step 5: Human Health & Welfare Services</p>	<p><input type="checkbox"/> “YES!” is selected to certify that the 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 2023.</p>	<p><input type="checkbox"/> “YES!” was not selected to certify the applicable statement. The certification to the statement is not optional; it is required.</p>

<p>Step 6: Financial Statements</p>	<p>“YES!” is selected to certify that the federation named in the application</p> <ul style="list-style-type: none"><input type="checkbox"/> ...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 –<input type="checkbox"/> ...accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP), but has been operating for less than two years from the date of the IRS tax exemption letter to the closing date of the CFC application period and therefore is not required to submit audited financial statements <p><u>Requirements for audited financial statements</u></p> <p>Organization’s name on the financial statements is the same as:</p> <ul style="list-style-type: none"><input type="checkbox"/> The legal name of the Organization.<input type="checkbox"/> DBA name documentation (if submitted).<input type="checkbox"/> The name on the IRS Form 990 (<i>or pro forma</i>) submitted on Step 7. <ul style="list-style-type: none"><input type="checkbox"/> Conducted by an independent, certified public accountant (CPA).<input type="checkbox"/> Signed by the CPA<input type="checkbox"/> Auditor’s report is on letterhead.<input type="checkbox"/> For a fiscal period that ended on or after June 30, 2022.<input type="checkbox"/> For the same fiscal period as the IRS Form 990 (<i>or pro forma</i>). <p>Conducted in accordance with:</p> <ul style="list-style-type: none"><input type="checkbox"/> Generally accepted auditing standards (GAAS).<input type="checkbox"/> Generally accepted accounting principles (GAAP). <ul style="list-style-type: none"><input type="checkbox"/> Audited financial statements verify that the federation honored designations made to member	<ul style="list-style-type: none"><input type="checkbox"/> “YES!” was not selected to certify to the correct statement. The certification is not optional; it is required. <p><u>Audited financial statements did not include:</u></p> <p>The same name on the financial statements as:</p> <ul style="list-style-type: none"><input type="checkbox"/> The legal name of the Organization.<input type="checkbox"/> DBA name documentation (if submitted).<input type="checkbox"/> The name on the IRS Form 990 (<i>or pro forma</i>).
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CFC Eligibility Requirement	Completeness Check	Deficiencies
	<p>organization by distributing a proportionate share of receipts based on donor designations to each member.</p> <p><input type="checkbox"/> If the audit is consolidated, a separate audited schedule on the applicant is included.</p> <p><input type="checkbox"/> In final form (not marked as DRAFT, in progress, etc).</p>	<p><input type="checkbox"/> Preparation by an independent CPA.</p> <p><input type="checkbox"/> Signature of the CPA.</p> <p><input type="checkbox"/> Auditor’s report on letterhead.</p> <p><input type="checkbox"/> Acceptable fiscal period (ended before June 30, 2022).</p> <p><input type="checkbox"/> Same fiscal period as the IRS Form 990 (<i>or pro forma</i>).</p> <p>Conducted in accordance with:</p> <p><input type="checkbox"/> Generally accepted auditing standards (GAAS).</p> <p><input type="checkbox"/> Generally accepted accounting principles (GAAP) and/or includes qualified opinion.</p> <p><input type="checkbox"/> Audited financial statements did not verify that the federation honored designations made to member organization by distributing a proportionate share of receipts based on donor designations to each member.</p> <p><input type="checkbox"/> Separate audited schedule on the applicant (for consolidated audits).</p> <p><input type="checkbox"/> Final version of the document (e.g. not dated, marked as DRAFT, in progress, etc).</p> <p><i>Compiled and reviewed financial statements will not be accepted.</i></p>

CFC Eligibility Requirement	Completeness Check	Deficiencies
<p>Step 7: IRS Form 990 or Pro Forma Form 990</p> <p><i>For tax returns submitted to the IRS, changes will not be accepted unless the document was amended with the IRS.</i></p>	<p>“YES!” is selected to certify that the organization named in this application</p> <p><input type="checkbox"/>...prepares and submits to the IRS a complete copy of the organization’s IRS Form 990. – OR –</p> <p><input type="checkbox"/>...is not required to prepare and submit an IRS Form 990 to the IRS. <i>If an IRS Form 990 is not required, the organization must complete a pro forma IRS Form 990 for CFC purposes and submit it with the application.</i></p> <p><input type="checkbox"/> An IRS Form 990 or <i>pro forma</i> IRS Form 990 provided. <i>An IRS Form 990 EZ, 990-PF, 990-N or a comparable form will not be accepted; a pro forma IRS Form 990 must be submitted.</i></p>	<p><input type="checkbox"/> “YES!” was not selected to certify to the correct statement. The certification is not optional; it is required.</p> <p><input type="checkbox"/> An IRS Form 990 was not submitted.</p> <p><input type="checkbox"/> An IRS Form 990 EZ, 990-PF, 990-N or a comparable form was submitted.</p>

CFC Eligibility Requirement	Completeness Check	Deficiencies
	<p><input type="checkbox"/> Board members listed on Part VII by identifying them as either “Individual Trustee or Director” or “Institutional Trustees” in Column C.</p> <p><input type="checkbox"/> Compensation information reported for each individual reported as a trustee in Part VII, Columns D, E and F.</p> <p><input type="checkbox"/> Organization’s total (annual) revenue reported on the Statement of Revenue (Part VIII, Column A, Line 12).</p> <p>Statement of Functional Expenses (Part IX) reported:</p> <p><input type="checkbox"/>... Management and General Expenses (Column C, Line 25).</p> <p><input type="checkbox"/>... Fundraising Expenses (Column D, Line 25).</p> <p><input type="checkbox"/> The accounting method used to prepare the IRS Form 990 reported in Part XII, Line 12, the Financial Statements and Reporting.</p> <p><input type="checkbox"/> Accrual method used (for organizations with revenues \$100,000 or higher).</p>	<p><input type="checkbox"/> Board members reported as “Officer” or “Key Employee” (<i>not considered trustees</i>).</p> <p><input type="checkbox"/> Missing compensation information under Columns D, E, and F for each trustee. <i>If no compensation was received by a trustee, a “0” must be entered in each column. Blank responses will not be accepted as “0”.</i></p> <p><input type="checkbox"/> Organization’s total (annual) revenue not reported.</p> <p><input type="checkbox"/> Management and General Expenses not reported.</p> <p><input type="checkbox"/> Fundraising Expenses not reported. <i>A “0” must be entered if the organization did not report its total revenue, management and general expenses or fundraising expenses in the IRS Form 990 (or pro forma). Blank responses will not be accepted as “0”.</i></p> <p><input type="checkbox"/> Accounting method used to prepare the IRS Form 990 (<i>or pro forma</i>) not reported.</p> <p><input type="checkbox"/> “Cash” or “Other” accounting method used.</p> <p><input type="checkbox"/> <i>The IRS Form 990 (or pro forma) must be prepared using the accrual method of accounting (for organizations with revenues \$100,000 or higher).</i></p>

CFC Eligibility Requirement	Completeness Check	Deficiencies
<p>Step 8: Administrative and Fundraising Rate (AFR)</p> <p><i>Entries must be rounded to the nearest dollar. Decimals cannot be entered. The AFR Worksheet on page 8 should be used to review the AFR.</i></p>	<p><input type="checkbox"/> “YES!” is selected to certify that the administrative and fundraising rate (AFR) for the organization named in this application is the AFR Calculated from entry above. This percentage has been computed from information on the IRS Form 990 submitted with this application.</p> <p>Used the IRS Form 990 (<i>or pro forma</i>) to enter the correct:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Management & General Expenses <input type="checkbox"/> Fundraising Expenses <input type="checkbox"/> Total Revenue 	<p><input type="checkbox"/> “YES!” was not selected to certify the statement. The certification to this statement is not optional; it is required.</p> <p>Reported the incorrect:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Management & General Expenses <input type="checkbox"/> Fundraising Expenses <input type="checkbox"/> Total Revenue

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<p>Step 9: Governing Body <i>To remedy a deficiency with the governing, the document may need to be amended with the IRS (if the organization is required to file the document).</i></p>	<p><input type="checkbox"/> “YES!” is selected to 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 organization named in this application. For the majority of the board to be considered uncompensated, less than 50% of the people marked as either Institutional trustee or Individual trustee or director in column C of Part VII may have any compensation showing in columns D, E or F. If 50% or more have any compensation in those columns, the majority of the board is not considered uncompensated.</p> <p><input type="checkbox"/> Complete list of the federation’s board of directors with the</p> <ul style="list-style-type: none"> <input type="checkbox"/> Beginning and end date of each board member’s current term of office <input type="checkbox"/> Board’s meeting dates <input type="checkbox"/> Meeting locations for calendar year 2023. 	<p><input type="checkbox"/> “YES!” was not selected to certify the statement. The certification to this statement is not optional; it is required.</p> <p><input type="checkbox"/> Did not include list of the federation’s board of directors</p> <p>Missing:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Beginning and end date of each board member’s current term of office <input type="checkbox"/> Board’s meeting dates <input type="checkbox"/> Meeting locations for calendar year 2023.

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<p>Step 10: Verifying Statements</p>	<p>“YES!” is selected to certify that the federation named in this application</p> <p><input type="checkbox"/>...prohibits the sale or lease of CFC contributor lists. – AND –</p> <p><input type="checkbox"/>...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. – AND –</p> <p><input type="checkbox"/>...effectively uses the funds contributed for its announced purposes. – AND –</p> <p><input type="checkbox"/>...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.</p> <p><input type="checkbox"/>...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 immediately.</p>	<p><input type="checkbox"/> “YES!” was not selected to certify the statements. The certification to the statements are not optional; they are required.</p>

Appendix D: Administrative and Fundraising Rate Worksheet

Use the figures from the IRS Form 990 or pro forma IRS Form 990 submitted on Step 8.

Mgmt. and General Expenses: <i>(from Part IX, Line 25, Column C)</i>		
Fundraising Expenses: <i>(from Part IX, Line 25, Column D)</i>	+	
Sum of AFR Expenses:	=	
Total Revenue: <i>(from Part VIII, Line 12, Column):</i>	÷	
AFR:	=	

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%).

Charities which do not reflect administrative and fundraising expenses in the Statement of Functional Expenses of the IRS Form 990, resulting in a 0% rate, but show such expenses on the audited financial statement will be denied unless the audited financial statements specifically state that these services were donated.