Dear 2023 CFC Applicant:

The Office of the Combined Federal Campaign (CFC) with the U.S. Office of Personnel Management (OPM) has denied your organization’s application to participate in the 2023 campaign.

Per CFC regulations at 5 CFR §950.204(b), organizations that apply and are denied eligibility for inclusion on the Charity List may appeal the decision to the Director of OPM. All appeals must be submitted via the Charity Application System. Instructions on how to submit your appeal were included in the denial notification emailed to your organization. Appeals submitted via email, mail, or fax will not be considered. Please reference your eligibility notification for your organization’s deadline to submit an appeal.

Untimely reconsideration requests will not be accepted. The last day to submit your organizations appeal is June 26, 2023, at 11:59 pm ET. After this date, the CFC Application System will close your application and the ability to submit an appeal. All CFC applicants have 10 business days from the appeal deadline date in the organizations eligibility determination notification sent via email, and requests for extensions will not be considered. Appeal Decisions are Final.

Organizations have one opportunity to submit an appeal to OPM. The Director’s decision is final for administrative purposes. Charities will receive one of two decisions- Denial Overturned- Approved or Denial Sustained- Not Approved. OPM will not accept additional requests for reconsideration.

OPM is providing this additional guidance to assist your organization with submitting its appeal to the OPM Director. Please review the information below before submitting your appeal. After reviewing all the information below and you still have questions about the appeal process, you may contact OPM at cfc@opm.gov.

Below is a list of top reasons for unsuccessful appeals.

1. Untimely Appeals

The last day to submit your organization’s appeal is June 26, 2023, at 11:59 pm ET. After this date, the CFC Application System will close your application and the ability to submit an appeal. All CFC applicants have 10 business days from the appeal deadline date in the organization’s eligibility determination notification sent via email, and requests for extensions will not be considered.

2. Deficiencies with Areas of Services
   a. Submitting program brochures, annual reports, fact sheets, etc. will not be accepted in lieu of completing the web-based form to report services provided by the organization.
   b. Reporting services delivered in calendar year 2023.
      ➢ Local organizations must report services provided only in calendar year 2022. Services reported for calendar years prior to and after 2022 will not be accepted.
International and National/International organizations have a 3-year period (2020, 2021, and 2022) from which to report services provided. Services reported for calendar years prior to 2020 and after 2022 will not be accepted.

c. Not including the number of beneficiaries and/or monetary value of each reported service. Services considered to be de minimis by OPM will not be accepted. De minimis services are those where the number of beneficiaries of each service and/or the value of the financial assistance had minimal impact in the reported geographic area.

d. Not providing the following for each reported service:
   - **HOW**: Describe how the services were provided or conducted.
   - **WHO**: Specify the recipient(s) of the service, benefit, assistance, or program activity.
   - **WHAT**: Describe the type of activities provided or conducted.
   - **WHERE**: Local organizations must report services provided in the geographic area that they applied to for participation. A total of fifteen states and/or one foreign country must be reported for National/International organizations and one foreign country for International organizations.
   - **WHEN**: Provide dates of services (month and year)

e. Including any of the following in-service descriptions:
   - Broad, vague, repetitive language, goals, and mission statements. These types of statements do not allow OPM to determine the actual services that were provided, the beneficiaries, and location (local zone, state and/or foreign country).
   - Activities that were "offered" and/or “available” and other descriptors that do not convey an action or delivery of services;
   - Stating that an activity was provided in "numerous states", “nationwide”, “entire country”, and any other description that does not allow OPM to determine the local zone, states, and or foreign countries where the services were provided;
   - Location of membership organizations, affiliates, individual members, or Board members;
   - Grant-making organizations not describing the services and/or benefits delivered with the use of the awarded funds received by the recipients; and
   - Counting animals as beneficiaries (e.g. we spayed 30 cats) and each individual family member.
      - A family is considered one unit. For animal-related services, an organization can count the humans who benefitted and/or the monetary value of the services.

f. Reporting web-based and/or virtual services and not including supporting information as required by CFC Regulations at 5 CFR §950.202(a)(1)(iii).
Acceptable documentation for web-based services include:
   - Service log or other record indicating geographic distribution;
   - Scope of services received by users; and
   - Two of the following:
     - Evidence of website registration
Summary reports documenting customer feedback
- Evidence that recipients of web-based services paid a fee.

3. Financial Statements

a. **Group 1 (Full Applications): Not submitting financial statements, if required.**
   - Organizations with annual revenues, reported on the IRS Form 990, $250,000 and above are required to submit audited financial statements. Reviewed and/or compiled financial statements will not be accepted.
   - Organizations with annual revenues of $100,000, but less than $250,000, are required to submit audited or reviewed financial statements. Compiled financial statements will not be accepted.
   - Organizations with annual revenues of less than $100,000, are not required to submit reviewed or audited financial statements.
   - Financial statements must be completed by an independent, Certified Public Accountant (CPA).
   - The document must include the Independent Auditor’s Report on the CPA’s letterhead, all financial schedules that accompany audited or reviewed financial statements, and the signature of the CPA with the date that the report was signed.

4. IRS Form 990 or Pro Forma Form 990

a. **Group 1 (Full Applications): Not including financial statements, if required.** If your organization was denied for not submitting an IRS Form 990, or pro forma IRS Form 990, or the document could not be accessed, please ensure that your organization follows the financial statements’ requirement.
   - Organizations with annual revenues, reported on the IRS Form 990, $250,000 and above are required to submit audited financial statements.
   - Organizations with annual revenues of $100,000, but less than $250,000, are required to submit audited or reviewed financial statements.
   - Organizations with annual revenues of less than $100,000, are not required to submit reviewed or audited financial statements.
   - Please ensure that financial statements are submitted on appeal (if not previously submitted with your original application).

b. **Submitting the following will not result in a successful appeal:**
   - **Password or inaccessible tax returns.** The organization must verify that document(s) submitted on appeal are not password protected and can be downloaded from the appeals page.
   - **Editing a document that was previously submitted to the IRS and not amending it.** The tax return must be marked as “Amended” and submitted to the IRS. Organizations that are not required to file tax returns with the IRS and that completed the pro forma Form 990 for CFC purposes do not have to submit amended documents with the IRS.
➢ **Tax documents and financial statements that are for different fiscal periods.**
   For the 2023 application period, **both** documents must be for the fiscal period that ended on or after June 30, 2021. If the two documents have different fiscal periods, the denial of eligibility will not be overturned. The fiscal periods must be for a 12-month duration.

➢ **Tax documents with the following sections left blank:**
  - Page 1, Items A-M – Full Employer Identification Number (EIN) must be included and fully visible
  - Part I, Line 3 – Must report number of voting members
  - Part II (Signature Block) – Officer at the organization must sign and date the document.
  - Part VII (Compensation - section A only) – Board members must be reported as “Individual trustee or director” or “Institutional Trustee”. Compensation information must be provided for each trustee under columns D, E, and F. If no compensation, “0” or “N/A” must be entered.
  - Part VIII (Statement of Revenues) – The organization’s total revenue must be reported on Column A, Line 12. Blank responses will not be accepted.
  - Part IX (Statement of Functional Expenses) – The Management and General Expenses (Column C, Line 25) and Fundraising Expenses (Column D, Line 25) must be reported. Blank responses will not be accepted.
  - Part XII (Financial Statements and Reporting) – The accounting method (Line 1) uses to prepare the form must be reported. Organizations with total revenues $100,000 or more must use the accrual method of accounting.

5. Submitting Draft Documents

   a. The IRS Form 990 or Pro Forma Form 990 must be in final form and signed and dated by an officer at the organization.

   b. The financial statements must be in final form and signed and dated by the CPA that completed the document.

6. Submitting the IRS Form 990 or Pro Forma Form 990 and financial statements for fiscal periods that ended before June 30, 2021

   a. The tax document and financial statement must be for the same fiscal period whether they were submitted with the application and/or on appeal. The fiscal periods must be for a 12-month duration.

7. Submitting financial statements and tax documents with names of organizations that are different than the legal name of the charity listed on Step 6 of the application

   a. If your organization uses a Doing Business As (DBA) name, then approval from the government entity that approved usage of the alternate name must be submitted on appeal. Applications or expired approvals to use a DBA name will not be accepted.
b. Chapters and/or affiliates of national organizations may submit a letter from your organization’s national headquarters, signed by the CEO or equivalent officer, certifying that your local organization (explicitly named in the letter) 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, IRS Form 990 and audited financial statements.

8. Board Governance

a. On the IRS Form 990 Pro Forma Form 990, Part I, Line 3, reporting more voting members than the number of trustees listed on Part VII.

b. Not including compensation information for each trustee under Part VII, Columns D, E, and F. Values must be entered under each column for each trustee.

c. Reporting board members as “Officers” who are not considered trustees of the organization. The IRS Form 990 instructions define a ‘director or trustee’ as a member of the organization’s governing body but only if the member has voting rights.

9. Not certifying to required statements
All organizations must complete the certification of all application statements required by CFC regulations at 5 CFR §950.202 and 950.203. OPM will not approve any organization with missing or incorrect certification statements. If your application was denied due to missing and/or incorrect certifications, the correct statements must be certified to on appeal.

10. Not submitting additional information and/or documents to cure the application’s deficiencies
Your application was denied because of insufficient or incomplete information. Referring OPM back to previously submitted documentation or information will not resolve the deficiency. Please reference the denial reasons in your notification email and submit additional documentation and/or information to cure the application’s deficiencies.

11. Submitting documents and/or information that were not available prior to the application deadline
Appeals may not be used to supplement applications with documents that did not exist or were not in final form before the application deadline. An audited and/or reviewed financial statements and IRS Form 990 (or pro forma) that were prepared and available after January 31, 2023 application deadline or the February 28, 2023 deadline, will not be accepted.

In limited circumstances, OPM will consider certain documents that were prepared after the application deadline due to the organization having difficulty obtaining required documents because of adherence to CDC COVID-19 social distancing guidelines and pandemic-related limitations with the company contracted to conduct audits or reviews of financial statements and/or prepare the tax return. The charity must submit a brief narrative in its appeal to explain why the documents were not available prior to the application deadline (January 31, 2023, or February 28, 2023). Waiver requests of financial statements and/or tax document requirements will not be considered.

12. Submitting another request for consideration after receiving an unfavorable appeal
Appeal decisions are final. Organizations have one opportunity to submit an appeal to OPM. The Director's decision is final for administrative purposes. If your organization's denial of eligibility is not overturned, OPM will not accept additional requests for reconsideration (appeal).