UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

2025 CFC Charity Application User's Guide

HTTPS://WWW.OPM.GOV/ABOUT-US/COMBINED-FEDERAL-CAMPAIGN/

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Contents

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How to Use This Guide

The 2025 CFC Charity Application User's Guide is laid out in a way that presents each common task one at a time. The Table of Contents on the preceding page lists the tasks considered in this document. Topics covered range from establishing an account to completing a CFC application, and to monitoring your organization's pledges and distributions.

2025 CFC Eligibility Determination Timeline

Please refer to the CFC Calendar of Events (*https://givecfc.org/cfc-annual-calendar*) for updates and revisions to the timeline below:

Date	Event
December 1, 2024	OPM will begin to accept 2025 CFC charity applications via the CFC Application System. Notification will be sent to CFC distribution lists when the system is open. — *5 CFR §950.601(a)(1)*
January 31, 2025	Regulatory deadline for 2025 CFC applications. The application fee is required by the deadline for the submission to be reviewed for eligibility. Documents and/or information submitted after the deadline will not be considered. — *5 CFR §950.107(b) and §950.601(a)(1)*
February 19, 2025	Designation totals and donor information, for donors who authorized the release of their information, available on the CFC Application System. — *5 CFR §950.501(c)*
February 28, 2025	Late filing deadline for 2025 CFC applications. Additional application fees will be assessed. The application fee is required by the deadline for the submission to be reviewed for eligibility. Requests for application extensions after this deadline will not be considered. — *5 CFR §950.107(b) and §950.601(a)(1)*
April 3, 2025	The Central Campaign Administrator (CCA) will begin to distribute 2024 campaign funds. Funds will be distributed on the 15th of each of eleven months after that. — *5 CFR §950.801(b)(2).*
June 9, 2025	The target date for OPM to notify organizations of eligibility decisions. — *5 CFR §950.501(a).*
June 25, 2025	Last day for receipt of appeals. Appeals must be received by OPM within ten (10) business days of the date the decision to deny the application was sent via email. — *5 CFR §950.204(c)(2)*

August 8, 2025	The target date for decisions by OPM on all appeals. Charity application records and CFC charity lists will be updated based on final appeal decisions. — *5 CFR §950.107(c)*
August 18, 2025	Regulatory deadline for all approved charities to complete listing information and to make payment of the listing fee. Charities will not be listed in the paper or electronic Charity Lists, and CFC contributions will not be processed on their behalf if the listing fee is not received by the deadline. — *5 CFR §950.107(c)*
August 28, 2025	The target for issuance of the 2025 CFC Charity List. — *5 CFR §950.201(b)*
August 30, 2025	Late filing deadline for approved charities to complete listing information and to make payment of the listing fee. Charities that complete listing requirements after the August 18 deadline will appear in the online 2025 Charity List, however, they may not appear in printed local Charity Lists. CFC contributions will not be processed on the behalf of a charity that did not complete listing requirements. Listing extension requests will not be considered after this deadline. — *5 CFR §950.107(c)*
September 1, 2025 – January 15, 2026	2025 Combined Federal Campaign Official Solicitation Period will be determined by the Director. It will not begin earlier than September 1, 2025, nor end later than January 15, 2026. — *5 CFR §950.601(a)(3)*
October 31, 2025	The 2025 CFC Fee Schedule is published by this date. The fee structure will be determined annually by the Director based on the estimated costs of administering the central campaign and local marketing efforts. — *5 CFR §950.107(a)*
December 1, 2025	OPM will begin to accept 2026 CFC charity applications via the CFC Application System. Notification will be sent to CFC distribution lists when the system is open. — *5 CFR §950.601(a)(1)*

Accessing the Charity Application Site

When you log in for the first time you will need to create an account. This is the same experience for any user -- whether you are applying on behalf of an independent charity, represent a federation, or are a member of the public. The steps for account creation are below:

1. Navigate to the [Charity Application System](#) at *https://CFCcharities.opm.gov*

2. Click the red "Sign In" button.

Note: If you already have an existing Charity account in the System you should continue to Sign In or Create an Account using the same email address. By doing so the system will automatically link your Login.gov Account to your existing Charity Account.

TIP: If you are accessing the system through your mobile device, it may help to hold the device horizontally.

Sign In - (You already have a Login.gov account and a CFC Charity account under the same email address.)

1. Please sign in with your Login.gov Account that matches the email address of your existing Charity account (if one already exists).

2. Once you have entered your Sign In information, the system will prompt Multifactor Authentication. Please enter the authentication method setup for the associated Login.gov Account.

Add an email address to an existing Login.gov Account

1. *(You have a Login.gov account, but it uses a different email address than your CFC Online Charity account.)*

2. If you already have a Login.gov account, but it uses a different email address than the one you used to create your CFC Online Giving System donor account, you can log in to your Login.gov account and add an additional email address to your existing account.
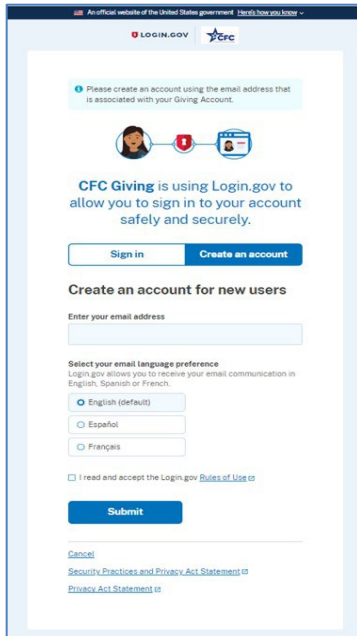
3. From the home screen in Login.gov, you can click the "Add a new email address" button.

+ Add new email

4. Type in the email address you use to access your CFC Online Charity account.

5. Return to the CFC's Charity Application System at *https://CFCcharities.opm.gov* and try logging in as usual.

Create a Login.gov Account – (If y*ou do not have a Login.gov account.)*

1. If you do not have a Login.gov account or your existing Login.gov account is under a different email than your Charity Account, please Choose Create new account.

2. Enter the Email Address associated with your existing Charity Account to ensure your previous information can be accessed.

3. An email will be sent to confirm the supplied email address. Please follow the link to finish account setup.

4. Confirm your email.
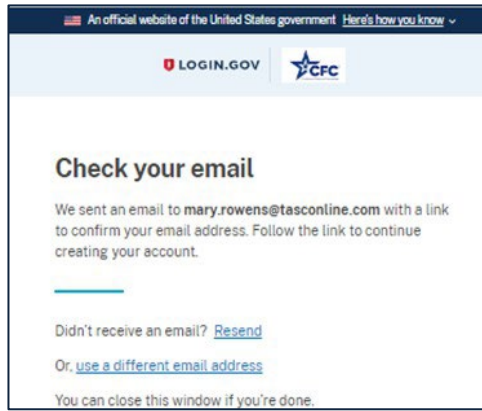
5. Setup a New Password Following the on-screen requirements.

6. Select the authentication method for MFA (Multi Factor Authentication).
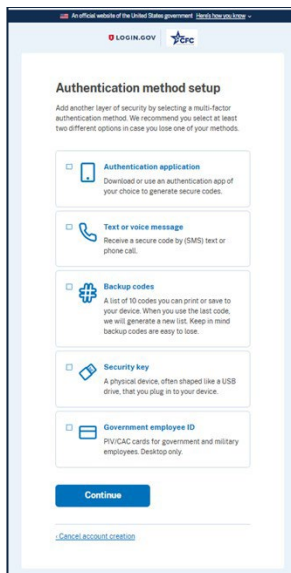
7. Based on the method selected, finish the remaining onscreen prompts to complete setup of your MFA method.

8. After you have completed setting up your account, you can return to the site and follow the Sign In prompts above.

Once logged in, you will be directed to your home page which defaults to the "Your Charities" screen. Here you will be able to see all charities whose information you can access. From this page, you can also search for charities using the CFC Code, the Employer Identification Number (or EIN), or legal name. Users can also "Start an Application" and "Request Access to A Charity" on the "Your charities" screen.

User Roles and Requesting Access to a Charity

You can also "Request Access" to a charity record and/or review an invitation sent to you. These requests and invitations are used to gain access which, when granted, allows the charity owner or a system administrator to assign the role of "Owner" or "Editor" to other users. In addition, a user can select "Access" by clicking the downward arrow next to their name to review requests and accept or decline invitations.

There are two system user roles for CFC applicants:

- Owner
- Editor

Charity Owners can invite users to create an account associated with their charity or federation while a Charity Editor can contribute information to an application. A Charity Owner has the right to fully administer a charity and its information and applications. In addition to managing charity information and applications, the Charity Owner performs user management by assigning user roles and managing affiliations by joining a federation or choosing to remain independent. A charity may have multiple owners.

A Charity Editor, on the other hand, is granted rights by a Charity Owner to edit charity information and to contribute to an application. The editor cannot administer users, manage affiliations, or withdraw an application.

Users can review requests that are awaiting actions on the "Charity Access Invitations and Requests" page.

If the charity exists in the Charity Application System, the user can send a request to access the charity's information and application. Access will not be granted until a charity owner approves that request. To request access to a charity:

- Click on Request Access to Charity
- Enter the organization's CFC Code or EIN
- Click the "Submit & Continue" button

Request Access To Charity

To add a charity, enter the 5 digit CFC code, or if you do not know it, you can find it with Charity EIN#.

Enter 5 Digit CFC Code

82474

OR

Enter Charity EIN

Submit & Continue   Cancel

On the next page, verify the organization's information is correct before clicking on "Select" to request access to the charity. Next, the system will allow you to add a note to your request before selecting "Submit Request."

Request Access To Charity
Select correct charity from list.

Find a charity from list: | Enter name, CFC#, or addresss

CFC #	Charity	Address	Action
82474	Bucks4Charities	12345 CFC Way, Washington, DC, 20415	Select

Request Access To Charity
Confirm charity and add a note.

CFC #

Add A Note

500 characters remaining

Cancel   **Submit Request**

The request will be sent to the application's Owners who then will review the request to determine if it should be accepted or denied. Applicants are encouraged to add multiple Owners and Editors so that requests will be reviewed by an active staff member.

Adding a Charity

If a charity does not exist in the CFC Application System, a user can add a charity. If, after searching for a charity by the EIN, the system returns no results, click the "Add Charity Information Button."

Search Result

We cannot find EIN: 000000007 in our database.

If this organization is new and not yet registered with the CFC, you can add this charity by entering the charities information and continue with the application. You will be required to submit your IRS Determination Letter during the application process.

Search Again   **Add Charity Information**

To add a charity, simply provide the EIN, organization name, and physical address.

Please note that post office boxes will not be accepted when adding a charity. Users should also not enter addresses of establishments recognized by the United States Postal Service as "Commercial Mail Receiving Agencies". Examples of such agencies include, but are not limited to, The UPS Store and Mailboxes Etc. Providing such an address as the physical address may result in the denial of the organization's application.

Add Charity To Our System

Fill in all information below.

Employer Identification Number (EIN):

000000007

Organization Name

Organization Address
P.O. Box not permitted

Address 1

Address 2

City

State ---Select---   Zip

Submit New Address

Once all information is entered, a CFC code will be assigned. Click "Continue".

The organization's information is confirmed on the following page. Here, you can verify the CFC code, EIN, and the address you provided. From this point, you can search for another organization by clicking "Search

Again" or confirm the information and start an application by clicking "Confirm and Continue".

Completing the Application

Starting an application

To start your organization's 2025 CFC application, you can click on "Start an Application" on the "Your Charities" page.

Next, you will be prompted to select the application type for your charity. The choices are:

- **Independents:** Are those that *are not* members of federations. Instead, these organizations submit applications on their behalf and are not listed under the heading of a federation. Sometimes referred to as unaffiliated organizations.

- **Members:** An organization that is affiliated with a federation.

- **Federations:** A group of voluntary charitable human health and welfare organizations created to supply common fundraising, administrative, and management services to its constituent members.

Once you have determined your charity's affiliation, click on the appropriate application type to begin the application.

Please note that only federations should click on "Begin Federation Application". Per CFC regulations, a federation submits applications and all applicable fees for at least 15 member organizations and itself.

From here, the rest of the online process will consist of the application's content that will be submitted to the CFC. As you proceed through the application, the system will alert you to any attachments or certifications you may have missed, which often will result in denial to participate in the campaign.

Step 6   ✕

You are missing following information!

IRS determination letter

Go Back   Continue To Next Step

Step 1: Contact Information

For Step 1, you are required to provide contact information for your organization. The point of contact should be the individual that can speak to all matters about the organization's involvement with the CFC. This person may not necessarily be the individual completing the CFC application.

You must provide the point of contact's name, title, email address, and the organization's phone number. Notifications regarding eligibility and the CFC program will only be communicated via email. The email addresses must be to an account that is checked frequently. Notifications often include a deadline for an action that needs to be taken by the organization. These actions may include, but not limited to, submitting an appeal in response to a denied application, completing listing information, payment of the listing fee, and responding to requests for charity participation at agency events.

Applicants are not restricted to the number of email addresses that can be provided on the application. Providing multiple email addresses is strongly encouraged. Also, it is recommended that you whitelist, cfc@opm.gov and noreply@cfccharities.org to prevent CFC notifications from getting delivered to your junk folder. Notifications are considered as delivered to the charity on the day that OPM sends the email.

Next, please include the point of contact's mailing address—which may be a PO Box. The organization's website homepage and FAX number are both optional. When including websites, applicants should be careful to not include pages that make additional appeals for donations. These pages will not be included in charity lists.

Once you have completed Step 1, please click "Save & Go to Next Step" to proceed to Step 2.

Step 2: Application Type

Applicants must select the charity's organization type and affiliation. For CFC purposes, the organization type is Local, National/International, or International:

Local organizations are those that (1) have a substantial local presence in; and (2) provide services in the local campaign zone to which they apply. The services must be provided during the calendar year immediately preceding the start of the campaign's application year. Applications from local organizations are submitted for participation in a single campaign zone.

National/International organizations provide services in 15 different U.S. states and/or one foreign country over the three years immediately preceding the start of the campaign's application year. Applications from National/International organizations are submitted for listing nationally.

International organizations are charitable organizations that provide services either exclusively or in a substantial preponderance to persons in areas outside of the United States. These organizations must provide evidence of services in at least one foreign country over the three years immediately preceding the start of the campaign's application year. Applications from International organizations are submitted for listing Internationally.

You must also indicate your organization's CFC affiliation, which is the federation to which the organization is a member, or if it is an independent organization. See page 17 for descriptions of independent and member organizations and federations.

If you select "Federation" but are not submitting applications from at least 15 member organizations that individually meet CFC eligibility criteria, then your organization does not meet the requirements of a CFC federation. You should consider applying as an independent or member organization.

Finally, there are some applicants to the CFC that are Non-Appropriated Fund Instrumentalities providing Morale, Welfare, and Recreation (or MWR) services to members of the armed forces and their families. These entities are called Family Support and Youth Activities (or FSYAs) within the United States and Family Support and Youth Programs (or FSYPs) overseas. They are not recognized by the IRS under section 501(c)(3). They are official organizations that are approved to operate by the Department of Defense.

If your organization is recognized as a 501(c)(3) organization by the Internal Revenue Service, you should submit an Independent or Member Organization application for a charity that is not an FSYA/FSYP/MWR.

Each of these organization types has slightly different application requirements. As such, your selection will change how the remaining parts of the application will appear and what is required.

Once you have completed Step 2, please click "Save & Go to Next Step" to move to Step 3.

Step 3: Human Health & Welfare Services

Step 3 of the application is the first of many certification statements that are required by the CFC. For this certification, your organization must certify that it provides human health and welfare services. All 501(c)(3) organizations that provide services with real, measurable benefits are said to provide human health and welfare services for CFC purposes.

Even organizations that do not appear to provide services directly to people, such as animal welfare and environmental organizations, also provide human health and welfare services. The agreement to this certification statement is required and is not optional.

Please review the statement, check the box stating "YES!" to indicate the certification statement is accurate, and click "Save & Go to Next Step" to proceed to Step 4.

Step 3: Human Health & Welfare Services Verification Statement

Select "Yes!" to certify the statement below.

Check box if applicable.

☐ YES!

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 calendar year 2022 are reflected in the Area of Service submitted in the next step of this application, if applicable.

Exit   Go To Next Step

Step 4: Areas of Service

The Areas of Service is a listing of services provided by your organization. It also enumerates the beneficiaries and/or value of the benefits provided through those services. The Areas of Service is required only with the full application, which is to be submitted every three years.

If you see a message that the Areas of Service is not required, click on "Save & Go to Next Step". Your organization is required to submit a verification application and it will not have an option to add an Areas of Service.

If your organization is required to submit an Areas of Service, you will see a message prompting you to complete Step 4.

Step 4: Areas of Service(s) - Local Organizations

For Local organizations, you must check "Yes!" next to the statement to certify that the charity has a substantial local presence in the geographic area covered by the local campaign.

Next, report your organization's hours of operation. If its operation shifted to virtual because of the ongoing COVID-19 pandemic, provide an explanation to request a waiver of the requirement that the organization must be open to prospective donors who want to learn more about the charity.

To begin to report the services that your organization provided, click on "Add Areas of Service" (appears under the certification statement). When gathering information about services delivered, it's important to note that it will not be provided as an attachment. Unlike the other documents that you will submit, the Areas of Service is not an uploaded document. Rather, each service provided will be manually reported through a web-based form. Please have the service description(s), the location of where the services were, and either the number of beneficiaries or the monetary value of the benefit of the services.

In the web-based Areas of Service form, "Use existing charity address" or "Use new address" must be selected to identify the location of the office that provided the service(s).

2025 Areas of Service - National/International Charity
RESERVE CODE, CFC #12728

State/Country of Service Area

Select Your Country [United States ▾]
Select Your State [---Select--- ▾]

Schedule of Services

2024 Service Description
You can use 256 characters in total when filling in the sections of the service description.

256 characters remaining

How: (Explain how the services were provided)

[   ]

Who: (Benefited from the Service(s))

[   ]

What: (Provide a description of the actual services, benefits, assistance, or program activities provided)

[   ]

Where: (Provide City, State and/or counties where the services were delivered)

[   ]

When: (Provide beginning and end dates of when the services were provided. If one-time activities, end dates do not need to be selected)

☐ One-time Check only if the reported service was a one-time activity. The "Start date" will need to be entered but the "End date" will be disabled.

Start date [   ]   End date [   ]

Monetary Value of Benefit [   ]   OR Number of Beneficiaries [   ]

The organization's services must be described by reporting the following:

- How (Explanation of how the service was provided)

- Who (Benefitted from the Service)

- What (Describe the actual services, benefits, assistance or program activities provided)

- Where (Provide the City, State and/or counties where the services were delivered)

The four entry fields are limited to 256 characters. As you enter information in the fields, a counter will alert you of how many characters are remaining.

Next, select the beginning and end dates in the pop-up calendars to identify the time period of when the service was provided. If the service was a one-time service and did not occur throughout the year, click "One-time" and the end date will not need to be selected. Local organizations must report services delivered only in the calendar year 2024. The selected beginning and end dates should not occur or after calendar year 2024.

The monetary value of the benefit and/or the number of beneficiaries must be provided for each reported service.

Once completed, click "Submit Areas of Service" to either move to Step 5 of the application and/or to report additional services by clicking "Add Areas of Service". For each service that your charity is reporting, an Areas of Service may be submitted.

Step 4: Areas of Service(s) - National/International and International Organizations

A National/International organization must check "Yes!" to certify that it provided or conducted real services, benefits, assistance, or program activities in at least 15 states or one foreign country over the three years immediately preceding the start of the campaign application year.

An International organization must check "Yes!" to certify that it provided or conducted real services, benefits, assistance, or program activities in at one foreign country over the three years immediately preceding the start of the campaign application year.

To begin to report the services that your organization provided, click on "Add Areas of Service" (appears under the certification statement) to populate a blank, web-based form. Multiple services should not be reported in one Areas of Service. Click "Add Areas of Service" each time that your organization is reporting a new provided service.

For each reported service, the country and/or state must be selected, and service descriptions provided in either calendar years 2024, 2023 and 2022. At least one eligible service must be reported for calendar year 2024.

2024 Service Description

You can use 256 characters in total when filling in the sections of the service description.

256 characters remaining

How: (Explain how the services were provided)

[text field]

Who: (Benefited from the Service(s))

[text field]

What: (Provide a description of the actual services, benefits, assistance, or program activities provided)

[text field]

Where: (Provide City, State and/or counties where the services were delivered)

[text field]

When: (Provide beginning and end dates of when the services were provided. If one-time activities, end dates do not need to be selected)

☐ One-time Check only if the reported service was a one-time activity. The "Start date" will need to be entered but the "End date" will be disabled.

Start date: [____]   End date: [____]

Monetary Value of Benefit [____]   OR Number of Beneficiaries [____]

The organization's services must be described by reporting the following:

- How (Explanation of how the service was provided)
- Who (Benefitted from the Service)
- What (Describe the actual services, benefits, assistance or program activities provided)
- Where (Provide the City, State and/or counties where the services were delivered)

The four entry fields are limited to 256 characters. As you enter information in the fields, a counter will alert you of how many characters are remaining.

Next, select the beginning and end dates in the pop-up calendars to identify the time period of when the service was provided. If the service was a one-time service and did not occur throughout the year, click "One-time" and the end date will not need to be selected. Local organizations must report services delivered only in the calendar year 2024. The selected beginning and end dates should not occur or after calendar year 2024.

The monetary value of the benefit and/or the number of beneficiaries must be provided for each reported service.

Once completed, click "Submit Areas of Service" to either move to Step 5 of the application and/or to report additional services by clicking "Add Areas of Service". For each service that your charity is reporting, an Areas of Service may be submitted.

Once completed, click "Submit Areas of Service" to either move to Step 5 of the application and/or to report additional services. For each service that your charity is reporting, an Areas of Service may be submitted.

Step 4: Areas of Service - Guidance

At the sole discretion of OPM, service descriptions will be reviewed to determine if CFC eligibility requirements are met. This requirement cannot be met solely by the provision of services via telephone unless the service is emergency in nature such as a suicide prevention hotline. The requirement is also not met solely by disseminating information and publications via the U.S. Postal Service or the Internet unless it meets the criteria for web-based services.

	Guidance
Mission statement	The service description should be of actual services provided and not the services offered and/or available.
A broad description of services	Naming a program or activity such as *tutoring, food bank, counseling* does not sufficiently provide details on who, what, when, and where the service was delivered.
Repetitive narratives	Using the same service description, the number of beneficiaries and/or monetary value does not allow OPM to adequately determine that real services were provided or to accurately determine the individuals or entities who benefited.
Listing of affiliated groups	Listing affiliated groups does not sufficiently demonstrate the provision of real services by the applicant.
De minimis services, benefits, assistance, or other program activities for Local Organizations	Services, benefits, assistance, or other program activities will be determined to be de minimis if, in the sole discretion of OPM, it is determined that the number of beneficiaries of each service and/or the value of the financial assistance had minimal impact in the local area in 2024 (e.g. one beneficiary/$500 monetary value in Washington).
De minimis services, benefits, assistance, or other program activities for National/International and International Organizations	Services, benefits, assistance, or other program activities will be determined to be de minimis if, in the sole discretion of OPM, it is determined that the number of beneficiaries of each service and/or the value of the financial assistance had minimal impact in the state or country in a given year (e.g. one beneficiary served each year from 2022-2024 in Germany).

De minimis services are those that, in OPM's judgment, are too trivial or minor to merit consideration. Such services will not be accepted as a basis for qualification as a CFC- participating organization. Factors that OPM will consider in determining whether an organization's services, benefits, assistance, or other program activities are de minimis include, but are not limited to the nature and extent of the service, benefit, assistance, or activity; frequency, continuity, and duration; value of financial assistance awarded to individuals or entities; impact on, or benefit to, beneficiaries; and the number of beneficiaries.

Step 4: Areas of Service - Guidance

Applicants are highly encouraged to review see CFC Memorandum 2018-09
(https://givecfc.org/sites/default/files/2023OPM/2018%20Combined%20Federal%20Campaign%20-%20Application%20Areas%20of%20Service.pdf): CFC Application Standards for the Areas of Service for
additional guidance on how to complete this requirement. The memo provides guidance on best practices
and additional examples of descriptions that do not meet CFC requirements.

Step 4: Areas of Service (Reporting Web-Based/Virtual Services)

Your organization must provide additional documentation if any of the services that it reported were administered using the Internet or phone (and not via in-person interactions). To submit the documentation, select "Yes" to state that a reported service was web-based/virtual. The documentation must be submitted with the application on Step 4 and OPM will not contact the organization to request it. Once the documentation has been entered, click "Save and Go to Next Step" to proceed to Step 5.

Web-Based / Virtual Services

Were any of the above reported services web-based? ○ No ● Yes

Note: Per 5 CFR §950.202(a)(1)(iii), web-based services may be considered if supporting information is provided. The definition for "web-based/virtual services" are those that were not delivered via in-person interactions but were administered using the Internet or phone. OPM will not accept services that involved only the dissemination of information and publications via the postal service, Internet, or phone (e.g. distribution of informational materials, referral services, etc).

An organization that reports web-based/virtual services must submit the following:

1. Service log or other record indicating geographic distribution where recipients accessed the reported web-based and/or the virtual services (i.e. city and state and/or foreign country).
2. Scope of services that recipients accessed virtually or via the Internet

An Areas of Service form (Step 4) must be completed for each geographic area (i.e. city and state and/or foreign country) of the recipients that received the services. The scope of services is met by completing the service descriptions' prompts (i.e. how, who, what, where, and when).

In addition to the above requirements, a .pdf document with information for two of the following must be uploaded:

1. Evidence of website registration
2. Summary reports documenting customer feedback and/or
3. Evidence that recipients of web-based/virtual services paid a fee

The .pdf documents must list the required information by the geographic area of where the services were received (i.e. city and state and/or foreign country), and by calendar year. Reports that reflect only the number of hits or visits to a web site are not sufficient to establish the provision of services.

[Choose File] No file chosen

[Save & Exit]   [**Save & Go To Next Step**]

Real services for web-based service organizations may be considered if the organization provides:

1. The scope of services received by users:

   - Description(s) detailing the real services, benefits, assistance, or program provided via the Internet (entered on Step 4)

2. Service logs or other records indicating the geographic distribution of users in each state or foreign country

   - Table listing of the states and/or foreign countries of the users that benefitted from the web-based services

   - Must include the names of the individuals

     Example: New Mexico: Mary Hines, John Blake, Misty Smith, and Carl Tate
     New Hampshire: Ryan Jones, Nicole Tripp, Manuel Brown

     New York: Liz Jones, Bruce Fine, Patrick Sense, Sophia Sans
     Wisconsin: Ricardo Bean, Alice Davis, Ama Miller, Will Lopes
     District of Columbia: Wilson Taylor, Evans King, Turner Reyes

     …and so on

And two of the following:

A. Evidence that recipients, including members of the general public, dues-paying members, or affiliate organizations, have registered for use of the Web site.

   Examples: Registration information from video conferencing service, website account registrations, student profiles for distance learning, church service online registration

B. Summary reports that document customer feedback, through service satisfaction or utilization surveys, demonstration of two-way communications, such as an online class, or other mechanisms.

   Examples: Video of archived virtual conference, training, or interviews; training evaluations from Survey Monkey, Zoom, or some other source, test results from online class that tested participants' knowledge, customer feedback & complaints

C. Documented evidence that recipients of web-based services paid a fee for the service.

   Examples: Link to payment site and information such as the names of users and the fees paid, registry of students and private school tuition)

The examples are not exhaustive. Reports that reflect only the number of hits or visits to a website are not enough to establish the provision of real services. Step 4 of the application does not allow the entry of all documentation needed to substantiate the validity of web-based services, however, OPM will contact the organization via email to request additional documentation. Organizations will have 10 calendar days to respond to the request for information

Step 5: Exemption Status

On Step 5, your organization must select 1 of the 3 certification statements. If you are submitting a full application, you are required to submit additional documentation on this step.

The first statement, Option 1, is to certify that the IRS recognizes the organization as a 501(c)(3) charity that is not part of a group exemption. No additional documentation is needed on this step for organizations that select Option 1.

Step 5: Verification of 501(c)(3) Tax-Exempt Status

Select one of three options below.

Option 1

○ I certify that the Internal Revenue Service (IRS) recognizes the organization 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) and it is not part of a group exemption.

Option 2

● I certify that the Internal Revenue Service (IRS) recognizes the organization 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) and it is part of a group exemption.

Option 2-A: Is your organization affiliated with a place of worship and/or religious organization?
● Yes
○ No

Organizations that are part of a group exemption are those recognized by the IRS as affiliated with a central or parent organization that generally operates on a state, regional, or national level. The IRS issues a group exemption letter that includes the listing of central and subordinate organizations that are included in the group ruling. In most cases, each central and subordinate organization will have its own Employer Identification Number (EIN) which will be listed in the group exemption letter and can be found in the IRS Business Master File.

[Choose File] No file chosen

Option 3

○ I certify that the Internal Revenue Service (IRS) recognizes the organization 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) and it is a bona-fide chapter or affiliate that operates under a national organization's single corporation tax-exemption.
A letter from the central organization from the central/parent organization's headquarters, signed by the CEO or equivalent officer, is required. The letter (referred to as the CEO letter) must certify that your local organization (explicitly named in the letter) operates as a bona-fide chapter or affiliate in good standing of the national, state, or regional organization, and it is covered by the central/parent organization's 501(c)(3) tax-exemption, IRS Form 990 and audited financial statements. A copy of the central/parent organization's 501(c)(3) determination or affirmation letter must also be submitted along with the letter.

[Choose File] No file chosen

[Save & Exit] [**Save & Go To Next Step**]

Option 2 certifies that the IRS recognizes the organization as a 501(c)(3) that is part of a group exemption. If you are submitting a full application, you are required to submit a current list of subordinates that are covered by the group exemption. The EIN on the applicant's Form 990 must match the EIN on the current list of subordinates. For verification applications, you may choose to submit the current list of subordinates documentation to be listed with a Doing Business As (DBA) Name other than the one associated with the EIN issued by the IRS. You may submit this on Step 6. An organization that is part of a group exemption must have its own EIN that is not shared with other organizations. The exception would be organizations that are recognized as places of worship by the IRS.

Option 2-A is the organization affiliated with a place of worship and/or religious organization. If you are submitting a full application and the answer to option 2-A is "Yes", it must submit the official and most recent subordinate listing approved by the central organization (e.g., the page from the US Catholic Directory that shows the organization is listed in the church directory and is part of the group exemption).

Option 3 certifies that the IRS recognizes the organization as a 501(c)(3) that is a bona fide chapter or affiliate that operates under a national organization's single corporation tax- exemption. If you are submitting a full application, you are required to submit a letter from your national headquarters, signed by the CEO or equivalent officer, certifying that your local organization operates as a bona fide chapter or affiliate in good standing with the national organization. The letter must also certify that the applicant is covered by the national organization's 501(c)(3) tax-exemption, IRS Form 990, and audited financial statements. The letter must be signed and dated on or after October 1 of the calendar year preceding the campaign year for which the organization is applying.

If you are submitting a verification application, you may choose to submit this documentation to be listed with a different name other than the one associated with the EIN issued by the IRS. An organization that is a chapter or affiliate shares an EIN with the national organization.

The CFC Application System verifies an organization's status against the IRS Business Master File (the BMF). **Please note: If your organization is part of a group exemption, you will see the following message: We see you are operating as a group exemption. We believe you should select OPTION 2. And if you are a chapter or affiliate, you will see the following message: We believe you are an Affiliate. You should be selecting Option 3.**

In either case, it is important to select the appropriate certification statement. Failure to do so may result in the denial of your application because of the false certification. OPM encourages organizations to verify their current tax-exempt status before submitting a CFC application.

This can be done by contacting the IRS at (877) 829-5500.

Once you have selected your certification statements and attached any required documents, click on "Go to Next Step" to proceed to Step 6.

Step 6: IRS Determination Letter

For a vast majority of applicants, further documentation will not be necessary on Step 6 of the application. The determination letter is no longer required if the organization's EIN is found on the BMF. If the document is not required, you will see the message, "Your EIN was found in the IRS Master File. You do not need to provide your IRS Determination letter with your application."

Step 6: IRS Determination or Affirmation Letter

Select "YES!" to certify statement below.

☐ YES!
I certify that the Internal Revenue Service (IRS) recognizes the organization named in this application as tax-exempt under 26 U.S.C. 501(c)(3) and to which contributions are tax deductible pursuant to 26 U.S.C. 170(c)(2).

IRS determination or affirmation letter uploaded

Attach a copy of the 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. Create a single PDF Document including your IRS Determination Letter and the documentation from the IRS or state government authorizing this name change and upload them together here as a single PDF Document.

[Choose File] No file chosen

Doing Business As (DBA)/Listing Name ⓘ

Annual CFC charity lists are obligated to list the legal names of the charitable organizations that are approved to participate in the campaign. The legal name of the organization is associated with the CFC applicant's EIN which both can be found in the IRS Business Master File. A DBA (doing business as) name is any organization name other than its legal name. DBA names may also be known as fictitious names or assumed business names.

An organization may submit a request to be listed with a DBA name along with its legal name if it submits documentation issued by a state or other government entity that approved the organization to use a DBA (e.g. fictitious, assumed business, trade, etc.) name. Organizations are encouraged to submit DBA name requests with acceptable documentation with the CFC application to resolve discrepancies in the legal name of the organization listed on the CFC application, financial statements and/or IRS Form 990 or pro forma IRS form 990. Discrepancies found with the organization's legal name and with the financial statements and tax return is a deficiency and may result in an adverse eligibility determination.

The documentation must bear both the legal name (as recognized by the IRS and shown below) and the DBA name, and expressly state the DBA name is registered or otherwise approved for use. Such documentation that presents an expiration date must not have expired. Acceptable documentation may include IRS-issued group exemption, determination and/or affirmation letters, a filed IRS Form 990 that lists the DBA name, and CEO letter for organizations that are chapters/affiliates.

DBA Name:
Legal name of the organization: Test Charity 3

[Edit DBA Name]

Upload state letter authorizing DBA
[Choose File] No file chosen

[Save & Exit] [Save & Go To Next Step]
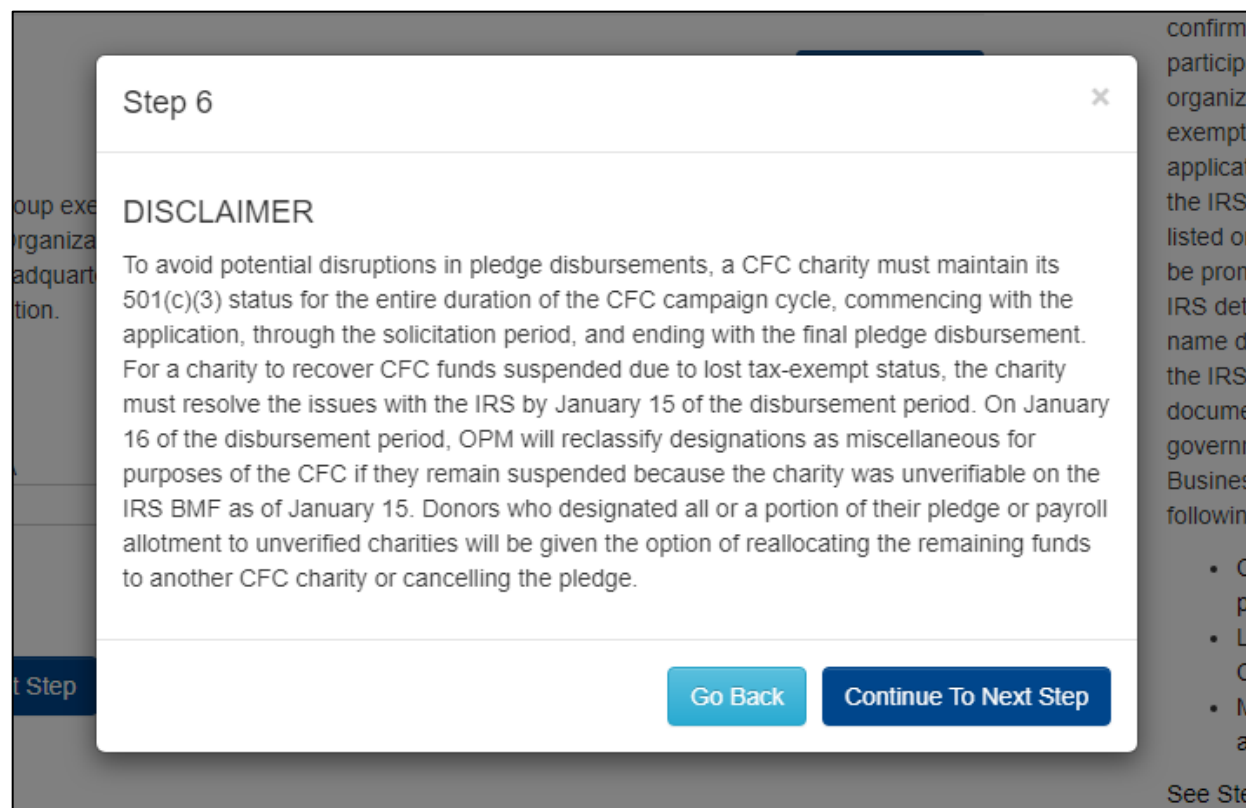
If the Business Master File was very recently updated, the organization's status was recently reinstated, or an organization believes the Business Master File is in error, an affirmation letter from the IRS that verifies the organization's current 501(c)(3) tax-exempt status and that is dated on or after January 1 of the campaign year to which the organization is applying must be submitted.

If an IRS Determination letter is required on this step, you will be required to check "Yes!" for the certification statement to certify that the IRS recognizes the organization as a 501(c)(3) organization to which contributions are tax-deductible.

You may provide a Doing Business As (DBA) name request to be listed along with your organization's legal name in the CFC Charity List. Please review the DBA Name Request requirements on pages 34-36.

All charities will receive a pop-up notification that the organization must retain its 501(c)(3) status throughout the application, solicitation, and disbursement periods to avoid disruption in its program participation. Please review the disclaimer and click "Continue to Next Step" to move on to Step 7.

Submission of DBA Name Requests

CFC charity lists are obligated to list the legal names of the charitable organizations that applied to and were approved for participation. For CFC purposes, the legal name is the IRS- recognized organization name associated with the employer identification number (EIN) given on the CFC application as shown on the IRS Business Master File (BMF). The IRS BMF lists legal names in an upper-case fashion without punctuation. Moreover, the IRS BMF, on occasion, presents misspellings of legal names.

A DBA (or "doing business as") name is any organization name other than the legal name which has been registered for use by the organization. For CFC purposes, DBA names may also be known as fictitious names or assumed business names.

CFC regulations are silent about DBA names and, therefore, are not obligated to be listed on CFC charity lists. However, DBA names have been used for many years by the CFC as they are known to assist donors in finding their intended organizations. DBA names can also be used to correct IRS-recognized legal names when they are misspelled, lacking crucial punctuation, or omit stylized letter cases.

The DBA name and supporting documentation will be submitted through the CFC Application System. They are not required of those organizations that do not wish to use a DBA name. The DBA name is not used to determine eligibility status, i.e. the CFC application will not be denied simply because the DBA name supporting documentation is not enough.

Submissions of DBA names other than insignificant alterations of the legal name require supporting documentation. Several factors determine which documentation is appropriate, from the DBA name registration requirements of the jurisdiction in which the CFC applicant is located to the type of application and the applicant's certification in Step 5, Exemption Status, of the Independent and Member organization CFC application. These cases are treated separately. For example:

Family Services and Youth Activities/Programs (FSYA/FSYP) organizations – The name of the organization must match the name given in the installation commander's letter. DBA names are not entered for FSYA/FSYP organizations.

Subordinates to a group exemption – All organizations that certify Option 2 on Step 5 (Exemption Status) of the application must provide a current list of subordinates that are covered by the group exemption as submitted to the IRS. The EIN on the applicant's IRS Form 990 (or *pro forma* IRS Form 990) must match the EIN on the current list of subordinates. Organizations submitting a full application will upload this documentation in Step 5 while all organizations (including those that are preparing verification applications) must upload this list of subordinates as their DBA name supporting documentation on Step 6, the IRS Determination Letter.

Bona fide chapters and affiliates – All organizations that certify Option 3 on Step 5 Exemption Status) of the application must provide a letter from the applicant's parent organization. This letter must be signed by the CEO, or equivalent officer, certifying that the applicant (explicitly named in the letter) operates as a bona fide chapter or affiliate in good standing of the parent

organization and it is covered by the parent organization's 501(c)(3) tax-exempt status, IRS Form 990, and audited financial statements. The letter must be dated on or after October of the year preceding the application year. The name of the applicant, as presented in the letter, shall be the DBA name of the organization.

All other organizations—those that certify Option 1 on Step 5 (Exemption Status) of the application as well as those that certify Option 2 but are the central organization to the group exemption—must submit acceptable DBA name documentation issued by a state or other government entity that approves and tracks the use of assumed business names, fictitious names, or trade names. This documentation must bear both the legal name (as recognized by the IRS and shown in the CFC Application System) and the DBA name and expressly state the DBA name is registered or otherwise approved for use. Such documentation that presents an expiration date must not have expired.

Organizations that are physically located or incorporated in jurisdictions that do not have mechanisms in place for the registration of the DBA name must provide one of the following as the DBA documentation:

"Live" wordmark registration documentation issued by the U.S. Patent and Trademark Office (USPTO);

An IRS determination or affirmation letter or other correspondence from the IRS dated on or after October 1 of the year preceding the application year with the DBA name stated; or

An IRS Form 990 *as submitted to the IRS* with the DBA name correctly listed following the form instructions. The IRS Form 990 must be the same as the IRS Form 990 submitted on Step 8 (IRS Form 990 or Pro Forma Form 990) of the application. A *pro forma* IRS Form 990 is not enough for meeting this requirement.

Documentation of requests for use of a DBA name; IRS Forms W-9; and bylaws, articles of incorporation, and other governance documents stating the assumed name(s) of the organization are not acceptable documentation of the DBA name for CFC purposes.

In some cases, CFC applicants have requested to use the registered trademark symbol. The symbol is used to indicate a trademark is registered with the U.S. Patent and Trademark Office (USPTO). The registered trademark symbol may not be used while the Federal application is pending. Therefore, this symbol will be used only for DBA names for which the USPTO has issued a registration certificate. A copy of the registration certificate must be submitted with the DBA documentation.

Moreover, the registered trademark symbol may be used only in connection with the goods and services listed on the registration certificate. Therefore, the certificate must, in the sole discretion of OPM, include in the services listed on the certificate a description that reasonably includes the use of the mark for fundraising through the CFC.

Official registration certificates are issued by the USPTO, include the registration number, registration date, and the name of the examining attorney, and bear both the raised, gold foil USPTO seal and the signature of the Director of the USPTO. Only this certificate will be considered for inclusion of the registered trademark symbol.

Step 7: Financial Statements

The following modifications for the 2025 CFC application period are listed below:

> **Financial Statements:** An organization with annual reported revenue above $1,000,000 and with $750,000 or more in pledges coming from CFC is required to undergo an annual financial statement audit for CFC purposes. The organization must account for its funds based on generally accepted accounting principles. A copy of the audited financial statements and auditors report must be included with the application.

> **Reviewed Financial Statements:** An organization with annual reported revenue above $1,000,000 and with less than $750,000 in pledges coming from CFC is not required to obtain a financial statement audit. However, the organization must certify that its financial statements are reviewed by an independent accounting firm annually. They may obtain audited financial statements but are not required to for CFC purposes. If they choose to provide an audit, it must be performed in accordance with generally accepted accounting principles. A copy of the reviewed or audited financial statements will be included when required to submit a full application.

> **No Audit Requirement:** An organization with annual reported revenue of $1,000,000 or less on its IRS form 990 or pro forma IRS Form 990 submitted to the CFC is not required to obtain a financial statement audit, submit reviewed financial statements, or to account for its funds on an accrual basis for CFC purposes. Rather, the organization must certify that it has controls in place to ensure that funds are properly accounted for and that it can provide accurate and timely financial information to interested parties.

Audited financial statements must:

- Include an auditor's report on letterhead with a signature;

- Be for the same fiscal period as the Form 990 submitted on Step 8 of the application;

- The organization's name on the audit must be the same as the name listed on the CFC application or the DBA documentation;

- Include a statement that the audit was "conducted in accordance with generally accepted auditing standards" (or GAAS) and that funds conform with generally accepted accounting principles (or GAAP);

- An unqualified opinion.

- If the document is a consolidated audit, it must include a separate audited schedule for the organization.

Reviewed financial documents, the submission must:

- Include a CPA's report on letterhead with a signature;

- Be for the same fiscal period as Form 990 submitted on Step 8 of the application.

- The name on the review must be the same as the name listed on the CFC application or the DBA documentation; and

- Include a statement that funds conform to GAAP.

Selecting one of the three certification statements on Step 7 is required whether you are submitting a full or verification application.

Select one of three options below.

Option 1

○ I certify that the organization named in the application has annual revenue of $250,000 or more as reported on the IRS Form 990 (Step 8) and 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).

UPLOAD REQUIRED DOCUMENT: Attachment B

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 2023.

Choose File | No file chosen

Fiscal period end date:

Option 2

○ I certify that the organization named in the application has annual revenue of at least $100,000 but less than $250,000 as reported on the IRS Form 990 (Step 8), accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP) and has either an audit or a review of its fiscal operations completed annually by an independent certified public accountant.

UPLOAD REQUIRED DOCUMENT: Attachment B

A copy of the complete reviewed statements or audited financial statements with the auditor's report for a fiscal period ending not more than 18 months prior to January 2023.

Choose File | No file chosen

Option 3

○ I certify that the organization named in the application has annual revenue of less than $100,000 as reported on the IRS Form 990 (Step 8). The organization has controls in place to ensure that funds are properly accounted for and is able to provide accurate and timely financial information to interested parties. (Financial statements are not required.)

Save & Exit | Save & Go To Next Step

Step 8: IRS Form 990 or Pro Forma Form 990

The IRS Form 990 is required of all organizations regardless of if they are submitting a full or verification application. The IRS Form 990 must cover a fiscal period ending not more than 18 months before January of the year of the campaign for which the organization is applying. For the 2025 application period, organizations must submit an IRS Form 990 that was for a fiscal period ending on or after June 30, 2023. The document must also be for the same fiscal period as the financial statements submitted in Step 7 of the application if required.

The organization must select between one of two statements to certify whether it is required to submit its IRS Form 990 to the Internal Revenue Service. Option 1 is for organizations that are required to prepare and submit the document to the IRS. Option 2 is only for organizations that are not required to prepare and submit the full IRS Form 990 to the IRS. Organizations selecting Option 2 are required to prepare and submit a pro forma Form 990 with the CFC application.

Organizations that are required to submit a pro forma Form 990 include religious organizations recognized by the IRS and organizations that file other versions of the IRS Form 990, such as the 990-EZ, 990-N, 990-PF, and other such forms. **The CFC will not accept these other versions of the IRS Form 990.**

The pro forma IRS Form 990 is not separate; instead, it is a partially completed IRS Form 990 that is used only for CFC purposes. The items that must be completed for the pro forma IRS Form 990 are Page 1, Items A-M; Part I (Summary), Lines 1-4 only; Part II (Signature Block); Part VII (Compensation - section A only); Part VIII (Statement of Revenues); Part IX (Statement of Functional Expenses) and; Part XII (Financial Statements and Reporting).

For the IRS Form 990, and pro forma IRS Form 990, OPM will check for the following:

- The organization name on the IRS Form 990 must be the same as the legal name of the organization listed on Step 6, DBA documentation, financial statements, and/or IRS determination letter, as applicable;

- The full EIN must be visible on the IRS Form 990 and it must be the EIN assigned by the IRS, and on the CFC application;

- The fiscal period (on or after June 30, 2023) for the IRS Form 990 must be the same as the fiscal period covered by the financial statements submitted in Step 7 if required.

- The fiscal period must be entered by selecting the beginning and end dates in the pop-up calendars.

In Part II, the document must be signed by an officer of the organization.

- 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 place of a signature on the IRS Form 990. **Please note that the tax preparer's signature will not be accepted in place of the officer's signature.**

- If a signed IRS Form 990, 8879-EO or 8453-EO form is not submitted, an officer at the organization may sign and certify to the contents of the tax return on Step 8.

OPM will also confirm that:

- The number of the organization's voting members was reported on Part I, Line 3;

- Individuals were reported as Trustees on Part VII, Column C;

- Compensation information was reported in Part VII, Columns D, E, and F.
    - If no compensation was received by a trustee, then "0" must be entered in each column.

OPM uses the information provided on Part I, Line 3, and Part VII to verify that most of the Board served without compensation.

Using the information provided in Part VIII, the Statement of Revenue and Part IX, the Statement of Functional Expenses, the organization's administrative and fundraising rate (or AFR) will be calculated. The total revenue must be reported on Part VIII, Column A, Line 12, and expenses must be reported on Part IX, columns C and D, Line 25.

Charities that 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.

Finally, the OPM will review the accounting method that was used to prepare the IRS Form 990 which is reported in Part XII, regarding the Financial Statements and Reporting. For organizations with revenue of $1,000,000 or more, the accrual method must be used to comply with generally accepted accounting principles. On Step 8, click the down arrow next to "Accounting Method" to select the approach (i.e. Accrual, Cash, or Other) used to prepare the tax return.

Organizations are encouraged to utilize the Completeness Review Checklist to ensure all parts of the IRS Form 990 meet CFC regulations. Documents not meeting the requirements may need to be amended with the IRS before being submitted with the CFC application or submitted on appeal following the denial of the CFC application.

Step 9: Fundraising Rate

The Administrative and Fundraising Rate (or AFR) represents the organization's overhead costs. This percentage is included in the organization's information on the CFC Charity List. The calculation of the AFR, as well as the certification of the statement on Step 9, must be completed by the organization.

Using the IRS Form 990 submitted on Step 8, calculate the AFR using the following formula: Management and General Expenses + Fundraising Expenses ÷ Total Revenue = AFR. When entering the total revenue and expenses on Step 9, do not include cents. The entries in Step 9 will not accept decimals.

It is important to correctly transfer the amounts reported on the applicable parts of the IRS Form 990 to the entries on Step 9 of the CFC Application. The system will automatically calculate the AFR for you. No other method may be used to calculate this percentage. All percentages must be listed to the tenth of a percent, that is to one digit after the decimal, even if that digit is zero.

Once your AFR is completed, you must confirm its accuracy by checking "Yes!" to the certification statement on Step 9. Click "Go to Next Step" to proceed with the application.

Step 10: Governance

For step 10, you will need to again reference the IRS Form 990 submitted on Step 8. **Do not complete this step of the CFC application by reporting the numbers of your current board members.** Rather, this step requires you to enter the number of voting members and trustees/directors that served on your Board **during the fiscal period covered by the IRS Form 990**.

The first requirement on this step is to certify your organization has an active and responsible governing body whose members have no material conflict of interest and a majority of whom serve without compensation. Check "Yes!" next to the statement.

Next, using the IRS Form 990, enter the number of individuals reported as trustees in Part VII of the submitted Form 990. Only Individuals reported as an individual or institutional trustees or director on Part VII, Column C, are considered members of the governing body with voting rights. Individuals reported only as "Officers", or "Key Employees" are not considered to be institutional trustees or directors. **Please note: A single institutional trustee/director does not meet the requirements of an active and responsible governing body, per IRS rules and CFC regulations.**

Next, enter the number of voting members reported on Part I, Line 3 of the IRS Form 990. If this number of voting members on Part I is more than the number of trustees/directors on Part VII, the organization must explain the difference. OPM will determine if the explanation is satisfactory and will be accepted. To remedy the discrepancy, you may need to amend your IRS Form 990 with the IRS and submit the corrected version with your CFC application.

Once this step is completed, click "Go to Next Step" to proceed with the application.

Step 11: Verifying Statements

All CFC applicants must certify statements on Step 11, which asks the applicant to verify that the following statements are true:

- That the applicant organization prohibits the sale or lease of CFC contributor lists;

- That the organization conducts publicity and promotional activities based upon its actual program and operations and that these activities are truthful and non-deceptive;

- That the organization effectively uses the funds contributed for purposes related to its stated mission; and

- That the organization is following the U.S. Department of Treasury's Office of Foreign Asset Control and does not do business with sanctioned nations nor Specially Designated Nationals and Blocked Persons.

Simply read and check "YES!" next to each certification statement to verify its accuracy. Then click the button labeled "Save & Review Application" to proceed with the submission.

Step 11: Verifying Statements

Check box to confirm that all the following statements are true.

☐ **YES!**
I certify that the organization named in this application prohibits the sale or lease of CFC contributor lists.

☐ **YES!**
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.

☐ **YES!**
I certify that the organization named in this application effectively uses the funds contributed for its announced purposes.

☐ **YES!**
I certify that the organization 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 immediately.

[Save & Exit] [Save & Review Application]

Application Dashboard

Once you are ready to submit your CFC application, click on Save & Review Application" from Step 11. The Application Dashboard will appear. This is where users can edit the application and upload documents, view and add users, and sign and un-sign the application. The dashboard also allows applicants to see which of the application's steps are incomplete and the status of the required application fee.

2024 Independent Application Dashboard
RESERVE CODE - CFC #12728

📁 Charity Card

Application Status:		⚙ In Progress

Assigned Review Zone:	Z032, National Capital Area/Northern Virginia CFC Zone	ⓘ More Info
Listing Zone:	Z032, National Capital Area/Northern Virginia CFC Zone	
Group Number:	2	
Last Updated:	11/01/2023	
Total work time:	00:08:31 hrs	
Application Fee:	$340 (Unpaid)	

Sign Application
View Signature
Pay Application Fee
Edit Application
Users
Withdraw Application

ADMIN ONLY
Application Review
Application Status:
⚙ In Progress
Group Number: 2
✏ edit group

Required Documents (pdf)

Document Description	Status	Action
Base Commander Letter (FSYA/FSYP/WFR only)	○ Not Required	⬇ | ✏
IRS Determination Letter	✅ Review Pending	⬇ Download | ✏ Edit
AOS Web-Based Services	○ Not Required	⬇ | ✏
Group Exemption Letter	○ Not Required	⬇ | ✏
Audited Financial Statement	✅ Review Pending	⬇ Download | ✏ Edit
IRS Form 990	✅ Review Pending	⬇ Download | ✏ Edit

Submission Review

Step	Status	Description	Last User	Link
1	✅ Review Pending	Organization Contact Information	raghasudha vangaveti	👁 View
2	✅ Review Pending	Application Type	raghasudha vangaveti	👁 View
3	✅ Review Pending	Human Health & Welfare Services	raghasudha vangaveti	👁 View
4	✅ Review Pending	Areas of Service	raghasudha vangaveti	👁 View
5	✅ Review Pending	Exemption Status	raghasudha vangaveti	👁 View
6	✅ Review Pending	IRS Determination Letter	raghasudha vangaveti	👁 View
7	❌ Incomplete	Financial Statements	raghasudha vangaveti	👁 View
8	✅ Review Pending	IRS Form 990 or Pro Forma Form 990	raghasudha vangaveti	👁 View
9	✅ Review Pending	Fundraising Rate	raghasudha vangaveti	👁 View
10	❌ Incomplete	Governing Body	raghasudha vangaveti	👁 View
11	✅ Review Pending	Verifying Statements	raghasudha vangaveti	👁 View
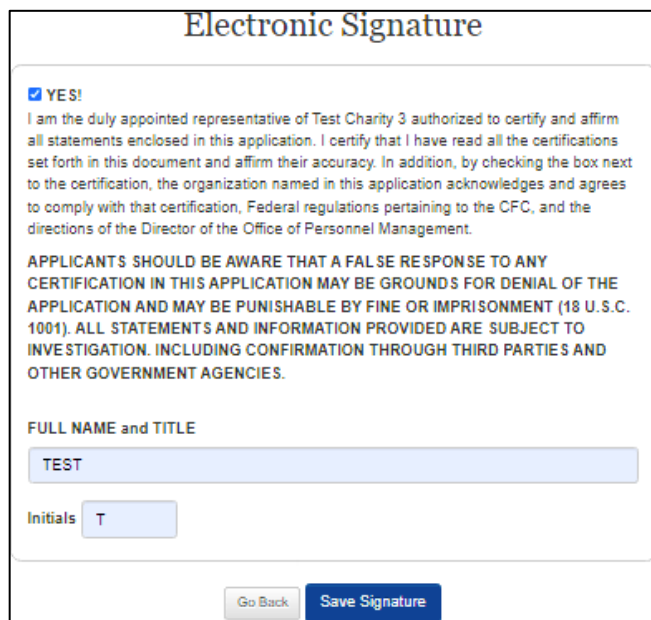
Signing the Application

There are two application deadlines to accommodate charities: January 31 and February 28, 2025. Charities are encouraged to submit their final applications by the January 31 (11:59 pm EST) deadline to pay the lower application fees (see page 55 for the 2024 CFC Schedule of Application and Listing Fees).

To sign your application, click the red "Sign Application" button on the Application Dashboard (see the previous screenshot). The application must be electronically signed and paid before it is considered complete.

- The electronic signature consists of three elements:

- Check "YES!" to certify the organization's eligibility and accuracy of all the statements made in the application;

- Entering the signer's full name and title; and

- Entering the signer's initials.

These should be done by a representative of the organization with the authorization to provide such a signature. Once you provide these elements, click "Save Signature" to sign your application.

Payment of the Application Fee

Once the application is signed, the charity must pay an application fee. To do this, click on the "Pay Application Fee" button on the Application Dashboard.

The Application fee is non-refundable, even if the application is later withdrawn or ultimately denied. If the organization is part of a federation, the federation must pay the fee for it and all Federation member organization applications at one time.

Credit cards are the required method of payment for Independent organizations. Credit card information must be entered by a user in the "Owner" user role. Automated Clearing House debits (ACH pulls) are available only to federations that must pay large amounts that exceed typical credit card limits. These federations must ensure that they have received pre-approval from their bank so the charge will go through.

There are two separate fees to participate in the campaign. The first fee is the application fee which is due by the application deadline or by the late deadline. Applications cannot be submitted and reviewed for eligibility without payment of this fee. The next fee is the listing fee which is only paid by organizations approved to participate in the campaign. Once the deadline has passed, the Charity Application System will not allow the processing of late payments. Unfortunately, charities that miss the deadlines will not be able to participate in that year's campaign but can apply during the next campaign cycle.

A charity's application fee is determined by its organization and membership type. The listing fee is determined based on organization type and the total revenue as reported on the IRS Form 990 or pro forma IRS Form 990 for the organization. Below is the 2025 CFC Schedule of Application and Listing Fees.

Table 1: Application Fees

Application type by organization and membership (Federation, Member, or Independent)	Regulatory Deadline 31 -Jan-25	Late Deadline 28-Feb-25
National/Internation Federation	**$897**	**$1,055**
National/International Member Organization	**$230**	**$271**
National/International Independent Unaffiliated Organization	**$314**	**$369**
Local Federation	**$376**	**$443**
Local Federation Member Organization	**$150**	**$177**
Local Independent/Unaffiliated Organization	**$209**	**$246**

Table 2: 2025 Listing Fees and Revenue Tiers

Listing type by annual revenue	Regulatory Deadline 16-Aug-25	Late Deadline 29-Aug-25
Tier I National/International Organizations (more than $6 million)	$1,222	$1,358
Tier II National/International Organizations (more than $1 million to $6 million)	$1,086	$1,207
Tier III National/International Organizations (more than $500,000 to $1 million)	$351	$390
Tier IV National/International Organizations (more than $250,0000 to $500,000)	$312	$347
Tier V National/International Organizations (more than $50,000 to $250,000)	$210	$234
Tier VI National/International Organizations (under $50,000)	$190	$211
Tier I Local Organizations (more than $6,000,000)	$500	$555
Tier II Local Organizations (more than $1,000,000 to $6,000,000)	$444	$493
Tier III Local Organizations (more than $500,000 to $1,000,000)	$73	$81
Tier IV Local Organizations (more than $250,000 to $500,000)	$64	$71
Tier V Local Organizations (more than $50,000 to $250,000)	$9	$10
Tier VI Local Organizations (under $50,000)	$8	$9

Editing the Application

Before editing or withdrawing an application that has been previously signed, the application must be un-signed by the charity owner. To do this click "Un-Sign Application" on the Application Dashboard.

Re-check "YES!", re-enter the signer's full name and title, re-enter the signer's initials, and click "Remove Signature".

Applications can be saved along the way, making it easy to save an application and resume later. To do this, simply log in and select the charity from the "Your Charities" screen; or search for the charity by name, CFC code, or EIN in the "Quick find a charity" field.

Withdrawing an Application

Withdrawing an application will remove it from the system. "Owners" can withdraw a charity's application. For Independent organizations, to withdraw an application, click "Withdraw Application" on the Charity Dashboard. On the resulting page, click the red "Withdraw" button.

Federation "Owners" can withdraw the applications of their member organizations. Withdrawing an application may be necessary if a member organization has not completed its application and the due date is near. To remove the member, navigate to the listing of member organizations and click "Delete" next to the charity's name.

For federations seeking to disband, an email must be sent to cfc@opm.gov to request the initiation of the action.

Please note: The application fee is non-refundable and withdrawal/removal actions cannot be reversed.

CFC Code	Organization Name	Status ▼	Submission ▼	Link	Delete
95488	Test Charity 3	Closed	FAIL	👁 View	🗑 Delete

Member Applications
TEST FEDERATION — CFC #24724

Eligibility decisions will be sent to the charity's email addresses on file. Also, charities may check on the status of their application by navigating to the charity dashboard.

Test Charity 3 ✏ Edit
CFC #95488 | EIN: 267956316 ✏ Edit EIN

Status: ACTIVE ✏ Edit
View History

Application

Campaign year	Type	Status	Link
2023	Independent	☑ Signed	👁 View Details
2021	Member	🔒 Closed	👁 View Details
2020	Independent	📂 In Review	👁 View Details

Checking the Application's Status

CFC-approved charities can access the Charity Application System to monitor the monetary and volunteer donations pledged to the organization during the solicitation period. This information can be found on the charity's main dashboard.

Under the "Pledges" section, assigned users can view the total number of pledges and monetary amounts for each campaign year that the charity has participated in the campaign since 2017. Also, disbursements into the organization's banking account can be viewed under the "Donations Received" section.

FOUNDATION INC

CFC # | EIN:

Status: ACTIVE   ✏ Edit

QUICK LINKS
- ⊙ Manage Users   (Requests)
- ⊙ View Payment History

Application (skip)

Campaign year	Type	Status	Link
2020	Independent	✔ Approved	👁 View Details
2019	Independent	✔ Approved	👁 View Details
2018	Independent	✔ Approved	👁 View Details
2017	Independent	✔ Approved	👁 View Details

CHARITY INFORMATION

Office Address   ✏ Edit

Bank Account
Community Bank - account ending

Listing (skip)

Campaign year	Status	Details
2020	Listing Added/Paid	👁 View
2019	Listing Added/Paid	👁 View
2018	Listing Added/Paid	👁 View
2017	Listing Added/Paid	👁 View

Charity Contact   ✏ Edit

Pledges

Campaign year	Total Pledges	Number of Pledges	Details
2020	$		👁 View
2019	$		👁 View
2018	$		👁 View
2017	$		👁 View

Donations Received (skip)

Campaign year	Total Donations	Link
2019		👁 View
2018		👁 View
2017		👁 View

Tracking Pledges and Disbursements

Charities can get additional data by clicking on "View" next to the applicable campaign year in the "Pledges Overview" section. This page will provide the organization with information such as that year's total pledges broken out by one-time and recurring pledges, and volunteer hours. It also allows the organization to see where in the campaign (zones) that they received pledges. This data can also be found by clicking the "Download Raw Data Pledge Report."

Charities may select "Download Donor Information" to obtain details on the individuals that pledged to their organization. **Please note: Donors have the option to determine the information that they want to release to charities which include not releasing any information. If the information is not available in the report, it cannot be obtained.**

Pledges Overview 2019

[± Download Raw Pledge Data Report] [± Download Donor Information]

	Amount	Donors	Volunteer Hours
Total Pledged For Year			
One-Time Pledges For Year			
Recurring Pledges For Year			

Pledges Overview By Zone 2019

Zone Code	Zone Name	Total Donations	Total Volunteer Hours	One Time Donations	Recurring Donations
UN	Unassigned				
Z001	Alaska CFC Zone				
Z002	Hawaii-Pacific CFC Zone				
Z003	Southern California CFC Zone				
Z004	Northern California CFC Zone				
Z006	Cascadia CFC Zone				
Z007	Pacific Northwest CFC Zone				
Z009	Desert Southwest CFC Zone				
Z010	Mountain States CFC Zone				
Z011	Northern Lights CFC Zone				
Z014	Gateway CFC Zone				
Z017	North Texas CFC Zone				
Z018	Texas Gulf Coast CFC Zone				
Z019	South Central Texas CFC Zone				
Z020	Mississippi Delta/Gulf Coastal Plains CFC Zone				
Z021	Southeast Tri-State CFC Zone				
Z022	Sunshine CFC Zone				
Z023	Peachbelt CFC Zone				
Z025	Carolinas CFC Zone				
Z026	Michigan CFC Zone				
Z027	Indiana, Kentucky & Southwestern Ohio CFC Zone				
Z028	Ohio CFC Zone				
Z030	Eastern Pennsylvania/Southern New Jersey CFC Zone				
Z031	Chesapeake Bay Area CFC Zone				
Z032	National Capital Area/Northern Virginia CFC Zone				
Z034	Garden Empire CFC Zone				
Z035	Greater New York CFC Zone				
Z036	Upstate New York CFC Zone				
Z037	New England CFC Zone				
Z038	Overseas CFC Zone				

Accessing Disbursement Information

The disbursement breakdown can be obtained by clicking on "View" next to the campaign year under the "Donations Received." On this page, charities can view information such as total pledges, distribution fees deducted from pledges, and the monetary amounts of actual donations collected from donors. It also provides detail on the monthly disbursements to the organization's banking account.

2023 Campaign Donations Received

Overview
Campaign Year 2019

Total Pledges ❶	
Distribution Fees ❶	
Donations Collected ❶	
Distribution Fees Collected ❶	
Distributions To Charity ❶	
Donations Collected Pending Distribution ❶	

Distribution Breakdown To Charity
Campaign Year 2019

Month	Distribution
April 2020	
May 2020	
June 2020	
July 2020	
August 2020	
September 2020	
October 2020	
November 2020	
December 2020	
January 2021	
February 2021	
March 2021	

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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.

Completeness Review Checklists

Appendix A: 2025 CFC Application Completeness Review Checklist for Independent and Member Organizations

CFC Eligibility Requirement	Completeness Check	Deficiencies
Step 1: Charity Contact Information	☒ Current charity contact information provided.	☐ Contact information **not** provided. ☐ **Outdated** information provided. ☐ One email address provided. *Will not result in an application that is not approved, however, OPM sends eligibility decision and other time 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.*
Step 2: Application Type	☐ Correct organization type selected (i.e., Local, International or National/International). ☐ Organization's affiliation provided (i.e., part of a federation or independent). **If part of a federation (member), the parent federation code is provided.**	☐ **Incorrect** organization type selected. ☐ Organization's affiliation **not** provided. **Parent federation code not provided (if a member organization).**
Step 3: Human Health & Welfare Services	**"YES!" is selected to certify that the charity is a human health and welfare organization providing services, benefits, or assistance to, or conducting activities affecting human health and welfare.**	**"YES!" was not selected to certify the statement. The certification to this statement is not optional; it is required.**
Step 4: Areas of Service for Local Organizations *(required if submitting a full application - Group 3)* **For Local Organizations, services delivered in calendar years 2023 and 2022 will not be**	☐ "YES!" is selected to certify that the organization named in the application has a substantial local presence in the geographical area covered by the local campaign. ☐ Hours of operation	"YES!" was not selected to certify the statement. The certification to this statement is not optional; it is required. ☐ Hours of operation and/or explanation not provided.

considered, or those reported based on a fiscal year or dates occurring over multiple calendar years.	provided. *If your organization shifted operations to virtual due to the current pandemic, provide an explanation for OPM.* **Each service description must report:** ☐ **How** the service was provided ☐ **Who** benefitted ☐ **What** was the service, benefit, assistance or program activity ☐ **Where** delivered (i.e. city, state and county) (must be located in CFC zone to which the organization applied) ☐ **When** delivered (must be between January 1, 2024, to December 31, 2024) ☐ **Monetary Value** and/or **Number of Beneficiaries**	**Service description did not include:** ☐ **How, Who, What, Where,** and/or **When** ☐ **Monetary Value** and/or **Number of Beneficiaries** ☐ Service(s) delivered in calendar year 2023
Step 4: Areas of Service for International and National/International Organizations *(required if submitting a full application - Group 3)* **International and National/International organizations are required to report services in calendar years 2024, 2023, and 2022 however, since the threshold to meet the Areas of Service requirement is higher for these applicants than for Local organizations, they have up to a 3-year period to report eligible services. However, at least one eligible calendar year 2024 service must be reported. Services reported based on a fiscal year or dates occurring over multiple calendar years**	"YES!" is selected to certify that the organization named in the application provided or conducted real services, benefits, assistance, or program activities. ☒ ...in a **foreign country** over the three-year period immediately preceding the start of the campaign application year. **– OR –** **... 15 or more different states or one foreign country** over the three-year period immediately preceding the start of the campaign application year**.** **Each service description must report:** ☐ **How** the service was provided ☐ **Who** benefitted	"YES!" **was not** selected to certify the applicable statement. The certification to the statement is not optional; it is required. **Service description did not include:** ☐ **How, Who, What, Where,** and/or **When** ☐ Service(s) **not** provided during calendar years 2024, 2023 and/or 2022. ☐ Eligible service(s) in at least one foreign country for International Organizations ☐ Eligible service(s) in at least 15 states and/or one foreign country for National/International Organizations

will not be accepted.	☐ **What** was the service, benefit, assistance or program activity	☐ No eligible service in calendar year 2023
	☐ **Where** delivered (i.e. city, state and/or foreign country	**Monetary Value and/or Number of Beneficiaries**
	☐ **When** delivered *(must be for calendar years 2024, 2023 and/or 2022)*	
	Monetary Value and/or **Number of Beneficiaries**	
Additional Documentation required if reporting web-based/virtual services (i.e., *those that were not delivered via in-person interactions but were administered using the Internet or phone.* *OPM will not accept services that only involved the dissemination of information and publications via the postal service, Internet, or phone (e.g. distribution of informational materials, referral services, etc.).*	☐ Service log or other record indicating geographic distribution where recipients accessed the reported web-based and/or the virtual services (i.e. city and state and/or foreign country). **– AND –** ☐ Scope of services that recipients accessed virtually or via the Internet. *An Areas of Service form (Step 4) must be completed for each geographic area (i.e. city and state and/or foreign country) of the recipients that received the services. The scope of services is met by completing the service descriptions' prompts (i.e. how, who, what, where, and when).* PDF. document with information for two of the following submitted: ☐ Evidence of website registration. ☐ Summary reports documenting customer feedback. **– AND/OR –** ☐ Evidence that recipients of web- based/virtual services paid a fee. *The .pdf documents must list the required information by the geographic area of where the services were received (i.e. city and state and/or foreign country), and by calendar year.*	☐ Service log or other record indicating geographic distribution where recipients accessed the reported web-based and/or the virtual services **not** provided. ☐ **Incomplete** information provided for the Areas of Service(s). ☐ Two out of the three required documentation **not** provided. ☐ Information **not** provided by the geographic area of the recipients who received the service(s). ☐ Information **not** provided by calendar year of when the services were delivered. *Reports that reflect only the number of hits or visits to a web site are not sufficient to establish the provision of services.*

Please review CFC Memorandum 2018-09: CFC APPLICATION STANDARDS: AREAS OF SERVICE *(*https://givecfc.org/sites/default/files/23CFC%20Materials/Application%20Resources/CFC%20Memo%202018-09%20-%20CFC%20APPLICATION%20STANDARDS%20-%20AREAS%20OF%20SERVICE.pdf*) **The following elements do not meet the requirements for eligible services:***

- Broad descriptions of services do not provide sufficient details to allow OPM to adequately determine that real services or benefits were provided. Each service, activity or benefit should clearly be described in an Areas of Service entry.

- OPM will not accept repetitive service descriptions with or without differing numbers of beneficiaries served and/or monetary value of the services.

- Applicants should avoid using mission statements and/or describing the services "offered" and/or "available" because it does not describe actual services or benefits. Service descriptions should report on the activities that were "provided, received, conducted, awarded and/or delivered".

- Organizations cannot claim fundraising activities and events because it does not identify an eligible service, benefit, assistance or program activity.

- Publications or other documents (e.g. annual reports, list of services, etc.,) in lieu of a schedule detailing this information are not acceptable.

- The provision of services solely via telephone or other electronic methods is not acceptable unless the service is emergency in nature such as a suicide prevention hotline. This includes distributing mass-produced information (e.g. brochures, websites, or other publications) via the Internet or US Postal Service.

- Listing services or benefits provided by the recipient of the applicant's services or benefits.

- Location of residence of organization members or location of residence of visitors to a facility does not substantiate provision of services.

- Schedules that describe activities conducted by an entity other than the applicant, such as a chapter or a support group, must include information documenting the applicant's role in the delivery of the service. Details may include items such as whether the chapter is funded by the applicant or how the applicant assisted in the delivery of the service. Applications that fail to include a description of how the applicant itself provides service may result in a denial.

- Organizations that provide student scholarships or fellowships must indicate the state in which the recipient resides, not the state of the school or place of fellowship.

- An organization's role in providing information to the media, such as authorship of an article for a newspaper, magazine, or journal, or serving as an interviewee or reference for a television news program, or the authorship of a book, does not in itself constitute a real service for CFC purposes.

- State that an activity was provided in numerous states, throughout the United States, nationwide or worldwide.

- Counting animals as beneficiaries.

- Counting each individual member of a family as a beneficiary.

- Statements such as "since inception," "ongoing," "2024 to present," "fiscal year 2023", or "2022-2023," that do not indicate the frequency with which the particular service or benefit was provided do not sufficiently specify when the activity occurred. Services must be reported based on a calendar year.

- Services, benefits, assistance, or other program activities will be determined to be de minimis if it is determined that the number of beneficiaries of each service and/or the value of the financial assistance had minimal impact in the local area.

- Services, benefits, assistance, or other program activities will be determined to be de minimis if it is determined that the number of beneficiaries of each service and/or the value of the financial assistance had minimal impact in the state or country in a given year.

CFC Eligibility Requirement	Completeness Check	Deficiencies
Step 5: Exemption Status	"YES!" is selected to certify that the Internal Revenue Service (IRS) recognizes the organization 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) and ☒…it is not part of a group exemption. (Option 1) **– OR –** ☒… and it is part of a group exemption. (Option 2) **– OR –** ☒… and it is a bona-fide chapter or affiliate that operates under a national organization's single corporation tax- exemption. (Option 3)	☐ "YES!" **was not** selected to certify to the correct statement. The certification is not optional; it is required.
Additional documentation required if submitting a full application – Group 3	**Organization that are part of a group exemption (Option 2) must submit:** ☐ List of subordinates, with Employer Identification Numbers, covered by the group exemption. ☐ The most recently published listing (such as a church directory) of 501(c)(3) organizations that are included in the group exemption or IRS letter affirming the organization's status as part of the group exemption held by the central organization submitted must be included **(for places of worship).**	**Organization did not submit the documents below or it was outdated:** ☐ List of subordinates, with Employer Identification Numbers, covered by the group exemption. ☐ The c published listing (such as a church directory) of 501(c)(3) organizations that are included in the group exemption or IRS letter affirming the organization's status as part of the group exemption held by the central organization submitted must be included **(for places of worship).**

CFC Eligibility Requirement	Completeness Check	Deficiencies
Additional documentation required if submitting a full application – Group 3	**Organization that are bona-fide chapter or affiliates (Option 3) must submit:** ☐ Letter from the organization's national headquarters, signed by the CEO or equivalent officer, certifying that the local organization (explicitly named in the letter) operates as a bona-fide chapter or affiliate in good standing of the national. The letter states that the local organization is covered by the national organization's: ☐ 501(c)(3) tax-exemption ☐ IRS Form 990 ☐ Financial statements ☐ Letter signed and dated on or after October 1, 2024.	**Organization did not submit:** ☐ Letter from the organization's national headquarters, signed by the CEO or equivalent officer, certifying that the local organization (explicitly named in the letter) operates as a bona-fide chapter or affiliate in good standing of the national. The letter does not state that the local organization is covered by the national organization's: ☐ 501(c)(3) tax-exemption ☐ IRS Form 990 ☐ Financial statements ☐ Letter signed and dated before October 1, 2024.
Step 6: IRS Determination Letter *(if required and prompted to submit with the CFC application)* **If your organization wishes to be listed with a Doing Business As (DBA) name**	"YES!" is selected to certify that the Internal Revenue Service (IRS) recognizes the organization named in this application as tax-exempt under 26 U.S.C. 501(c)(3) and to which contributions are tax deductible pursuant to 26 U.S.C. 170(c)(2). ☐ Documentation submitted that the applicant's state or municipal government recognizes has approved it to use a DBA name.	☐ "YES!" **was not** selected to certify the statement. The certification to this statement is not optional; it is required. ☐ Not submitted ☐ Is expired Not an approval from the state or municipal government *Applications will not be denied for an unapproved DBA name request; however, the organization will only be listed with its legal name.*

CFC Eligibility Requirement	Completeness Check	Deficiencies
Step 7: Financial Statements	"YES!" is selected to certify that the organization named in the application has annual revenue of ☒…$1,000,000 or more as reported on the IRS Form 990 (Attachment C/Step 8) and more than $750,000 in CFC pledges from the prior CFC campaign year and 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). (Option 1) **– OR –** ☒… above 1,000,000 as reported on the IRS Form 990 (Attachment C/Step 8), and less than $750,000 in pledges in the prior CFC, accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP) and has either an audit or a review of its fiscal operations completed annually by an independent certified public accountant. (Option 2) **– OR –** ☒…$1,000,000 or less as reported on the IRS Form 990 (Attachment C/Step 8). The organization has controls in place to ensure that funds are properly accounted for and is able to provide accurate and timely financial information to interested parties. (Option 3)	☐ "YES!" **was not** selected to certify to the correct statement. The certification is not optional; it is required.

CFC Eligibility Requirement	Completeness Check	Deficiencies
Additional documentation required if submitting a full application – Group 3	**Audited financial statements are required (annual revenue above $1,000,000 and with $750,000 in CFC pledges in prior campaign):** Organization's name on the financial statements is the same as: ☐ The legal name of the organization (listed on Step 6). ☐ DBA name documentation (if submitted). ☐ The name on the IRS Form 990 (*or pro forma*). ☐ Conducted by an independent, certified public accountant (CPA). ☐ Signed by the CPA ☐ Auditor's report is on letterhead. ☐ For a fiscal period that ended on or after June 30, 2023. ☐ For the same fiscal period as the IRS Form 990 (*or pro forma*). Conducted in accordance with: ☐ Generally accepted auditing standards (GAAS). ☐ Generally accepted accounting principles (GAAP). ☐ If the audit is consolidated, a separate audited schedule on the applicant is included. ☐ In final form (not marked as DRAFT, in progress, etc.).	**Audited financial statements did not include:** The same name on the financial statements as: ☐ The legal name of the organization (listed on Step 6). ☐ DBA name documentation (if submitted). ☐ The name on the IRS Form 990 (*or pro forma*). ☐ Preparation by an independent CPA. ☐ Signature of the CPA. ☐ Auditor's report on letterhead. ☐ Acceptable fiscal period (ended before June 30, 2023). ☐ Same fiscal period as the IRS Form 990 (*or pro forma*). Conducted in accordance with: ☐ Generally accepted auditing standards (GAAS). ☐ Generally accepted accounting principles (GAAP) and/or includes qualified opinion. ☐ Separate audited schedule on the applicant (for consolidated audits). ☐ Final version of the document (e.g. not dated, marked as DRAFT, in progress, etc.). *Compiled and reviewed financial statements will not be accepted.*

	Reviewed or audited financial statements required (annual revenue above$1,000,000 and less than $750,000 in pledges in prior year CFC): Organization's name on the financial statements is the same as: ☐ The legal name of the organization (listed on Step 6). ☐ DBA name documentation (if submitted). ☐ The name on the IRS Form 990 (*or pro forma*) submitted on Step 8.	**Reviewed or audited financial statements did not include:** The same name on the financial statements as: ☐ The legal name of the organization (listed on Step 6). ☐ DBA name documentation (if submitted). ☐ The name on the IRS Form 990 (*or pro forma*).

CFC Eligibility Requirement	Completeness Check	Deficiencies
	☐ Conducted by an independent, certified public accountant (CPA).	☐ Preparation by an independent CPA.
	☐ Signed by the CPA	☐ Signature of the CPA.
	☐ Review report is on letterhead.	☐ Review report on letterhead.
	☐ For a fiscal period that ended on or after June 30, 2023.	☐ Acceptable fiscal period (ended before June 30, 2023).
	☐ For the same fiscal period as the IRS Form 990 (*or pro forma*).	☐ Same fiscal period as the IRS Form 990 (*or pro forma*).
	Conducted in accordance with:	Conducted in accordance with:
	☐ Generally accepted accounting principles (GAAP).	☐ Generally accepted accounting principles (GAAP) and/or includes qualified opinion.
	☐ If the audit or review is consolidated, a separate audited schedule on the applicant is included.	☐ Separate reviewed or audited schedule on the applicant (for consolidated reviews and audits).
	☐ In final form (not marked as DRAFT, in progress, etc.).	☐ Final version of the document (e.g. not dated, marked as DRAFT, in progress, etc.).
		Compiled financial statements will not be accepted.

Step 8: IRS Form 990 or Pro Forma Form 990 *For tax returns submitted to the IRS, changes will not be accepted unless the document was amended with the IRS.*	"YES!" is selected to certify that the organization named in this application ☒…prepares and submits to the IRS a complete copy of the organization's IRS Form 990. **– OR –** ☒…is not required to prepare and submit an IRS Form 990 to the IRS. *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.* ☐ An IRS Form 990 or *pro forma* IRS Form 990 provided. *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.*	☐ "YES!" **was not** selected to certify to the correct statement. The certification is not optional; it is required. ☐ An IRS Form 990 **was not** submitted. ☐ An IRS Form 990 EZ, 990-PF, 990-N or a comparable form was submitted.

CFC Eligibility Requirement	Completeness Check	Deficiencies
	☐ Board members listed on Part VII by identifying them as either "Individual Trustee or Director" or "Institutional Trustees" in Column C. ☐ Compensation information reported for each individual reported as a trustee in Part VII, Columns D, E and F.	☐ Board members reported as "Officer" or "Key Employee" *(not considered trustees)*. ☐ Missing compensation information under Columns D, E, and F for each trustee. *If no compensation was received by a trustee, a "0" must be entered in each column. Blank responses will not be accepted as "0".*
	☐ Organization's total (annual) revenue reported on the Statement of Revenue (Part VIII, Column A, Line 12). Statement of Functional Expenses (Part IX) reported: ☒... Management and General Expenses (Column C, Line 25). ☒... Fundraising Expenses (Column D, Line 25).	☐ Organization's total (annual) revenue **not** reported. ☐ Management and General Expenses **not** reported. ☐ Fundraising Expenses **not** reported. *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".* ☐ Accounting method used to prepare the IRS Form 990 *(or pro forma)* **not** reported.
	☐ The accounting method used to prepare the IRS Form 990 reported in Part XII, Line 12, the Financial Statements and Reporting. ☐ Accrual method used (for organizations with revenues above $1,000,000 or higher).	☐ "Cash" or "Other" accounting method used. *The IRS Form 990 (or pro forma) must be prepared using the accrual method of accounting (for organizations with revenues above $1,000,000 or higher).*

CFC Eligibility Requirement	Completeness Check	Deficiencies
Step 9: Fundraising Rate *Entries must be rounded to the nearest dollar. Decimals cannot be entered. The AFR Worksheet on page 13 should be used to review the AFR.*	☐ "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. Used the IRS Form 990 (*or pro forma*) to enter the correct: ☐ Management & General Expenses ☐ Fundraising Expenses ☐ Total Revenue	☐ "YES!" **was not** selected to certify the statement. The certification to this statement is not optional; it is required. Reported the incorrect: ☐ Management & General Expenses ☐ Fundraising Expenses ☐ Total Revenue
Step 10: Governing Body *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).*	☐ "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.	☐ "YES!" **was not** selected to certify the statement. The certification to this statement is not optional; it is required.

| | Number of voting members:

☐ Entered on Step 10 _____

☐ Reported on Part I, Line 3 of the IRS Form 990 (*or pro forma*) submitted on Step 8: _____

Number of trustees:

☐ Entered on Step 10 _____

☐ Reported on Part I, Line 3 of the IRS Form 990 (*or pro forma*) submitted on Step 8: _____ | ☐ Entered different number of voting members than what was reported in the IRS Form 990 (*or pro forma*).

☐ Entered different number of trustees than what was reported in the IRS Form 990 (*or pro forma*). |

CFC Eligibility Requirement	Completeness Check	Deficiencies
	☐ Number of voting members is fewer or equal to than the number of trustees.	☐ Number of voting members is greater than the number of trustees. ☐ If not, explanation for the discrepancy is provided.
Step 11: Verifying Statements	"YES!" is selected to certify that the organization named in this application ☒…prohibits the sale or lease of CFC contributor lists. **– AND –** ☒…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 –** ☒…effectively uses the funds contributed for its announced purposes. **– AND** ☒…follows 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.	☐ "YES!" **was not** selected to certify the statements. The certification to the statements are not optional; they are required.

Appendix B: CFC Application Completeness Review Checklist for FSYA/FSYP/MWR Organizations

CFC Eligibility Requirement	Completeness Check	Deficiencies
Step 1: Charity Contact Information	q Current charity contact information provided.	q Contact information **not** provided. q **Outdated** information provided. q One email address provided. *Will not result in an application that is not approved, however, OPM sends eligibility decision and other time 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.*
Step 2: Application Type *If your organization is recognized as a 501(c)(3) organization by the Internal Revenue Service, you should submit an Independent and Member Organization application for a charity that is not an FSYA/FSYP/MWR.*	q Correct organization type selected (i.e., Local, International or National/International). q Organization's affiliation provided (i.e., part of a federation or independent). q If part of a federation (member), the parent federation code is provided. q Military base location provided.	q **Incorrect** organization type selected. q Organization's affiliation **not** provided. q Parent federation code **not** provided (if a member organization). q Military base location **not** provided.
Step 2a: Installation Commander Letter	q Installation Commander Letter submitted. q Signed by an Installation Commander, or equivalent. q Dated on or after January 1 of the campaign year (2025) to which the organization is applying.	q Installation Commander Letter **not** submitted. q **Not** signed by an Installation Commander, or equivalent. q **Not** dated on or after January 1, 2025.

	The letter states that the applicant:	The letter does **not** state that the applicant:
	☐ Is a nonprofit, tax-exempt organization that provides family service programs or youth activity programs to personnel in the Command.	☐ Is a nonprofit, tax-exempt organization that provides family service programs or youth activity programs to personnel in the Command.
	☐ Is a Non-Appropriated Fund Instrumentality that supports the installation's MWR/FSYA/FSYP program.	☐ Is a Non-Appropriated Fund Instrumentality that supports the installation's MWR/FSYA/FSYP program.
	☐ Does not receive a majority of its financial support from appropriated funds.	☐ Does not receive a majority of its financial support from appropriated funds.
	☐ Has a high degree of integrity and responsibility in the conduct of its affairs.	☐ Has a high degree of integrity and responsibility in the conduct of its affairs.
	☐ Effectively uses contributions for its announced purposes.	☐ Effectively uses contributions for its announced purposes.
	☐ Is directed by the base Non-Appropriated Fund Council or an active voluntary board of directors which serves without compensation and holds regular meetings.	☐ Is directed by the base Non-Appropriated Fund Council or an active voluntary board of directors which serves without compensation and holds regular meetings.
	☐ Conducts its fiscal operations in accordance with a detailed annual budget, prepared and approved at the beginning of the fiscal year and any significant variations from the approved budget must have prior authorization from the Non-Appropriated Fund Council or the directors.	☐ Conducts its fiscal operations in accordance with a detailed annual budget, prepared and approved at the beginning of the fiscal year and any significant variations from the approved budget must have prior authorization from the Non-Appropriated Fund Council or the directors.
	☐ Has accounting procedures acceptable to an installation auditor and the Inspector General.	☐ Has accounting procedures acceptable to an installation auditor and the Inspector General.
	☐ Prepares an annual report which includes a full description of the organization's activities and accomplishments. These reports must be made available to the public upon request	☐ Prepares an annual report which includes a full description of the organization's activities and accomplishments. These reports must be made available to the public upon request

CFC Eligibility Requirement	Completeness Check	Deficiencies
	Has a policy and practice of nondiscrimination on the following basis of persons served by the organization: ☐ Race ☐ Color ☐ Religion ☐ Sex ☐ Sexual orientation ☐ Gender identity ☐ National origin	Nondiscrimination policy does **not** include the following basis: ☐ Race ☐ Color ☐ Religion ☐ Sex ☐ Sexual orientation ☐ Gender identity ☐ National origin

Below is a sample letter to be submitted required for FSYA/FSYP/MWR applications:

I certify that the XX Youth Program in this application meets eligibility criteria in

CFR § 950.202(a)(4). The organization is a Non-Appropriated Fund Instrumentality that supports the installation MWR/FSY program. The organization is a nonprofit, tax-exempt organization that provides family service programs or Youth activity programs to personnel in the Command and does not receive a majority of its financial support from appropriated funds.

The organization has a high degree of integrity and responsibility in the conduct of its affairs. Contributions received are used effectively for the announced purposes of the organization. The organization is directed by the base Non-Appropriated Fund Council or an active voluntary board of directors which serves without compensation and holds regular meetings.

The organization conducts its fiscal operations in accordance with a detailed annual budget, prepared and approved at the beginning of the fiscal year and any significant variations from the approved budget must have prior authorization from the Non- Appropriated Fund Council or the directors. I certify that this organization also has accounting procedures acceptable to an installation auditor and the Inspector General.

The organization has a policy and practice of nondiscrimination on the basis of race, color, religion, sex, sexual orientation, gender identity or national origin applicable to persons served by the organization. The organization prepares an annual report which includes a full description of the organization's activities and accomplishments. These reports are made available to the public upon request.

I certify that I have read all the certifications above and that my signature below signifies that I acknowledge and agree with such certifications.

> Signed by
>
> Installation Commander, or
>
> equivalent as specified in OPM policy guidance

Appendix C: 2025 CFC Application Completeness Review Checklist for Federations

Eligibility Requirement	Completeness Check	Deficiencies
Step 1: Charity Contact Information	☐ Current charity contact information provided**.**	☐ Contact information **not** provided. ☐ **Outdated** information provided. ☐ One email address provided. *Will not result in an application that is not approved, however, OPM sends eligibility decision and other time 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.*
Step 2: Application Type	"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 ☒…Local federation **– OR –** ☒…National Federation **– OR –** ☒…International Federation**.** ☐ Number of member organizations included in the federation's application reported. *Federations must submit applications (and applicable fees) for at least 15 member organizations.*	☐ "YES!" **was not** selected to certify the applicable statement. The certification to the statement is not optional; it is required. ☐ Number of member organizations **not** reported. ☐ Have fewer than 15 member organizations submitting applications along with the federation.

Step 3: List of Member Organizations	☐ List of member organizations that meet all National/International or Local eligibility criteria in 5 CFR §950.202 and §950.203. List includes:	☐ 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:
	☐ Each member organization's five- digit CFC codes.	☐ Each member organization's five- digit CFC codes.
	☐ Name as it appears in the IRS Business Master File, and "Doing Business As" name (if applicable).	☐ Name as it appears in the IRS Business Master File, and "Doing Business As" name (if applicable).
	☐ Employer Identification Number (EIN).	☐ Employer Identification Number (EIN).
	☐ Administrative and fundraising rates.	☐ Administrative and fundraising rates.
	Physical address of each member.	☐ Physical address of each member.
Step 4: IRS Determination Letter **If your organization wishes to be listed with a Doing Business As (DBA) name**	☐ IRS Determination Letter submitted. ☐ Name on the IRS Determination Letter is the same as: ☐ Financial statements submitted on Step 6. ☐ The name on the IRS Form 990 (*or pro forma*) submitted on Step 7. ☐ Documentation submitted that the applicant's state or municipal government recognizes has approved it to use a DBA name.	☐ IRS Determination Letter **not** submitted. ☐ Name on the IRS Determination Letter is **not** the same as: ☐ Financial statements submitted on Step 6. ☐ The name on the IRS Form 990 (*or pro forma*) submitted on Step 7. ☐ Not submitted ☐ Is expired ☐ Not an approval from the state or municipal government ☐ *Applications will not be denied for an unapproved DBA name request; however, the organization will only be listed with its legal name.*

Step 5: Human Health & Welfare Services	☐ 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 2024.	☐ "YES!" was not selected to certify the applicable statement. The certification to the statement is not optional; it is required.
Step 6: Financial Statements	YES!" is selected to 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). – OR – ☒…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. Requirements for audited financial statements Organization's name on the financial statements is the same as: ☐ The legal name of the Organization.	☐ "YES!" was not selected to certify to the correct statement. The certification is not optional; it is required. **Audited financial statements did not include:** ☐ The same name on the financial statements as: ☐ The legal name of the Organization. ☐ DBA name documentation (if submitted). ☐ The name on the IRS Form 990 (or pro forma) ☐ Preparation by an independent CPA. ☐ Signature of the CPA. ☐ Auditor's report on letterhead. ☐ Acceptable fiscal period (ended before June 30, 2023). ☐ Same fiscal period as the IRS Form 990 (or pro forma). ☐ Conducted in accordance with: ☐ Generally accepted auditing standards (GAAS). ☐ Generally accepted accounting principles (GAAP) and/or

□ DBA name documentation (if submitted). □ The name on the IRS Form 990 (or pro forma) submitted on Step 7. □ Conducted by an independent, certified public accountant (CPA). □ Signed by the CPA □ Auditor's report is on letterhead. □ For a fiscal period that ended on or after June 30, 2023. □ For the same fiscal period as the IRS Form 990 (or pro forma). □ Conducted in accordance with: □ Generally accepted auditing standards (GAAS). □ Generally accepted accounting principles (GAAP). □ Audited financial statements verify that the federation honored designations made to member organization by distributing a proportionate share of receipts based on donor designations to each member. □ If the audit is consolidated, a separate audited schedule on the applicant is included. □ In final form (not marked as DRAFT, in progress, etc.).	includes qualified opinion. □ 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. □ Separate audited schedule on the applicant (for consolidated audits). □ Final version of the document (e.g. not dated, marked as DRAFT, in progress, etc.). □ Compiled and reviewed financial statements will not be accepted.

| Step 7: IRS Form 990 or Pro Forma Form 990 *For tax returns submitted to the IRS, changes will not be accepted unless the document was amended with the IRS.* | "YES!" is selected to certify that the organization named in this application ☒...prepares and submits to the IRS a complete copy of the organization's IRS Form 990. – **OR** – ☒...is not required to prepare and submit an IRS Form 990 to the IRS. *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.* ☐ An IRS Form 990 or *pro forma* IRS Form 990 provided. *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.* ☐ Board members listed on Part VII by identifying them as either "Individual Trustee or Director" or "Institutional Trustees" in Column C. ☐ Compensation information reported for each individual reported as a trustee in Part VII, Columns D, E and F. ☐ Organization's total (annual) revenue reported on the Statement of Revenue (Part VIII, Column A, Line 12). Statement of Functional Expenses (Part IX) reported: ☒... Management and General Expenses (Column C, Line 25). ☒... Fundraising Expenses (Column D, Line 25). ☐ The accounting method used to prepare the IRS Form 990 reported in Part XII, Line 12, the Financial Statements and | ☐ "YES!" **was not** selected to certify to the correct statement. The certification is not optional; it is required. ☐ Board members reported as "Officer" or "Key Employee" *(not considered trustees).* ☐ Missing compensation information under Columns D, E, and F for each trustee. *If no compensation was received by a trustee, a "0" must be entered in each column. Blank responses will not be accepted as "0".* ☐ Organization's total (annual) revenue **not** reported. ☐ Management and General Expenses **not** reported. ☐ Fundraising Expenses **not** reported. *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".* ☐ Accounting method used to prepare the IRS Form 990 (*or pro forma*) **not** reported. ☐ "Cash" or "Other" accounting method used. ☐ *The IRS Form 990 (or pro forma) must be prepared using the accrual method of accounting (for organizations with revenues $1,000,000 or higher).* |

	Reporting. Accrual method used (for organizations with revenues above $1,000,000 or higher).	
Step 8: **Administrative and Fundraising Rate (AFR)** *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.*	☐ "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. Used the IRS Form 990 (*or pro forma*) to enter the correct: ☐ Management & General Expenses ☐ Fundraising Expenses ☐ Total Revenue	☐ "YES!" **was not** selected to certify the statement. The certification to this statement is not optional, it is required. Reported the incorrect: ☐ Management & General Expenses ☐ Fundraising Expenses ☐ Total Revenue

Step 9: Governing Body *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).*	"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. ☐ Complete list of the federation's board of directors with the ☐ Beginning and end date of each board member's current term of office ☐ Board's meeting dates and meeting locations for calendar year 2024.	☐ YES!" **was not** selected to certify the statement. The certification to this statement is not optional; it is required. ☐ **Did not** include list of the federation's board of directors **Missing:** ☐ Beginning and end date of each board member's current term of office ☐ Board's meeting dates ☐ Meeting locations for calendar year 2024.
Step 10: Verifying Statements	"YES!" is selected to certify that the federation named in this application. ☒...prohibits the sale or lease of CFC contributor lists. **– AND –** ☒...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 –** ☐...effectively uses the funds contributed for its announced purposes. – AND	☐ "YES!" **was not** selected to certify the statements. The certification to the statements are not optional; they are required.

	⊠…does not employ, in its CFC operations, the services of private consultants, consulting firms, advertising agencies or similar business organizations to perform its policymaking or decision-making functions in the CFC. ⊠…follows 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.	

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: *(from Part IX, Line 25, Column C)*	$	
Fundraising Expenses: *(from Part IX, Line 25, Column D)*	+	
Sum of AFR Expenses:	=	
Total Revenue: *(from Part VIII, Line 12, Column):*	÷	
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.