



COMBINED FEDERAL CAMPAIGN

2009 Application Instructions for Local Federations

BACKGROUND

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

The following instructions and form are intended to assist charitable federations in applying for participation in the CFC. All aspects of the CFC, including eligibility for participation, are strictly governed by Federal regulation. Copies of current CFC regulations are available in PDF and Word formats on our website at www.opm.gov/cfc. Additional copies of the application can also be downloaded from the website.

All required documents and attachments must be complete and submitted before the application deadline each year. ***Applicants whose applications do not contain documents or who submit incomplete or out-of-date documents will not be permitted to correct their applications during the appeals process.*** Federations that apply for local eligibility and are found ineligible will have an opportunity to appeal to the Local Federal Coordinating Committee (LFCC) for reconsideration. If found ineligible on appeal by the LFCC, the federation may appeal the LFCC's decision to the Director of the Office of Personnel Management (OPM). The Director's decision is final for administrative purposes. Appellants should insure

that their appeals are complete and responsive to the actual reasons for the LFCC denial decision.

Each LFCC determines the application deadline for federations seeking local eligibility. Since local dates will vary, please check with the local CFC for local application deadlines and filing information. Local campaign contact information can be found on the CFC website at www.opm.gov/cfc/Search/Locator.asp.

If a local application form is available, OPM suggests that federations use the local application provided when applying to the Combined Federal Campaign (CFC).

The CFC will not accept application forms with modifications to any of the certification statements.

In order to determine whether a federation may participate in the campaign, the LFCC may request evidence of corrective action regarding any prior violation of regulation or directive, sanction, or penalty, as appropriate. The LFCC will decide whether the federation has demonstrated, to the LFCC's satisfaction, that the federation has taken appropriate corrective action.

Failure to demonstrate satisfactory corrective action or to respond to the LFCC's request for information within 10 business days of the date of the request may result in a recommendation that OPM withdraw federation status. The Director's decision will be communicated in writing to the federation.

**FAXES OR ELECTRONIC SUBMISSIONS
OF APPLICATIONS ARE NOT ACCEPTED**

DEFINITIONS

Federation Legal name of the applicant federation. If the name of the federation is different from

the name which appears on the IRS determination letter, IRS Form 990, audited financial statements, or annual report, official documentation from the IRS or a state government authorizing use of this name must accompany the application. The EIN must be included.

Employer Identification Number (EIN) The nine-digit EIN that appears on the IRS determination letter and the IRS Form 990 submitted with this application.

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

Mailing Address A physical mailing address must be provided - Post Office Box addresses will not be accepted.

Telephone Organization's telephone number.

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

Contact Address Contact person's physical mailing address if different than the organization's address. Post Office Boxes may be used. Participation decision letters and other CFC communications will be sent to the contact person at this address.

Contact Telephone Contact person's telephone number, if different than the organization's number.

Fax Contact person's fax number.

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

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

Disbursement Address List the address where

paper checks will be sent, if different from mailing address. Post office boxes may be used for the disbursement address.

Electronic Funds Transfer (EFT) Information

List the Routing and Account numbers, along with the name of the financial institution, where funds should be disbursed. This is an optional method for receipt of CFC contributions. NOTE: Some campaigns may elect not to disburse funds electronically.

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

INSTRUCTIONS

For details regarding CFC eligibility requirements for local federations, refer to CFC Guidance Memoranda on the CFC website at www.opm.gov/cfc.

Applicants must check the box next to each certification statement to demonstrate agreement to comply with the statement and to certify it meets the requirement. Failure to provide a check mark for each of the statements will be considered as a refusal to certify and will result in the denial of the application.

A New Federation Applicant must submit, along with its application, the complete applications of all member organizations.

A Currently Participating CFC Federation Applicant must submit a complete application for itself as well as each member that is new to the federation (regardless of whether it participated as an independent organization or member of another federation in the 2008 CFC) and each member denied participation in the 2008 CFC.

Item 1

Include as Attachment A a list of all eligible member organizations meet all local eligibility criteria of 5 CFR §§§ 950.202, 950.203, 950.204, and 950.401(i) for participation. Include their legal names, EINs, administrative and fundraising rates, and the local presence category under which each member is eligible for participation in the local campaign (e.g. Local, Adjacent, or Statewide).

Item 2

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

Units of Government are not eligible to participate in the CFC.

Each local federation and federation member's 501(c)(3) status will be verified with the IRS. Federation applicants and federation members whose current 501(c)(3) status cannot be confirmed by the IRS will be denied participation. OPM encourages organizations to request current letters from the IRS confirming the group's tax-exempt status. This request can be made by contacting the IRS at (877) 829-5500.

Item 3

Self-explanatory

Item 4

Check the appropriate box. The federation's certifying official must certify the federation accounts for its funds on an accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) and has an audit of its fiscal operations completed by an independent certified public accountant in accordance with Generally Accepted Auditing Standards (GAAS). No other basis of accounting is acceptable under Generally Accepted Accounting Principles (GAAP). The cash basis, modified cash basis, and modified accrual basis are not acceptable methods of accounting under GAAP.

Include as Attachment C a copy of the federation's audited annual financial statements. The audited financial statements must cover the fiscal period ending not more than 18 months prior to the January of the campaign year to which the federation is applying (i.e. ending on or after June 30, 2007). **The audited financial statements must verify the federation is**

honoring designations made to each member organization by distributing a proportionate share of receipts based on donor designations to each member.

The IRS Form 990 and audited financial statements must cover the same fiscal period and be prepared using the accrual basis of accounting.

Newly created federations operating for less than one year (as determined from the date of the IRS determination letter to the closing date of the CFC application period) are not required to submit audited financial statements.

Item 5

Check the appropriate box. **Include as Attachment D a copy of the complete, signed IRS Form 990 for a period ended not more than 18 months prior to January 2009.** The IRS Form 990 must include a signature in the block marked "Signature of officer"; the preparer's signature alone is not sufficient.

A complete IRS Form 990 is required including all supplemental statements and Schedule A, if applicable, for the applicant federation to be eligible for the CFC. If the IRS does not require the federation to file a Form 990 it must complete and submit a pro forma IRS Form 990, page 1 and Part V only if the federation is using the 2007 IRS Form 990. If the federation is using the revised 2008 IRS Form 990 as its pro forma 990, then it must complete and provide page 1 (Part I, Summary and Part II, Signature Block); pages 7 and 8 (Part VII, Compensation sections A and B); page 9 (Part VIII, Statement of Revenues); and page 10 (Part IX, Statement of Functional Expenses). IRS Forms 990EZ, 990PF, and comparable forms will not be accepted. However, smaller federations that file Form 990EZ may submit it with the appropriate pro forma pages as described above depending on whether or not it is a 2007 or 2008 revised IRS Form 990 attached in lieu of a complete IRS Form 990.

The IRS Form 990 and audited financial statements must be prepared using the accrual method of accounting and cover the same fiscal period ended not more than 18 months prior to January 2009 (i.e. ended on or after June 30, 2007).

Item 6

Calculate and enter the federation's annual percentage for administrative and fundraising expenses. This percentage is computed from the IRS Form 990 submitted with this application. Depending on which year's IRS Form 990 is submitted, the percentage will be calculated based on information contained on the:

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

Or

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

Item 7

Each federation must include as Attachment E a complete listing of the federation's board of directors and the beginning and end dates of each individual's current term of office (e.g. John Smith, 2005-2008). Attachment E must also list the board's meeting dates and locations for the previous calendar year (2008).

Item 8

Self-explanatory

Item 9

Self-explanatory

Item 10

Self-explanatory

Item 11

Self-explanatory

Item 12

Include as Attachment F a copy of the federation's most recently completed annual report. The annual report must cover the fiscal year

ending not more than 18 months prior to January of the campaign year to which the federation is applying or the preceding calendar year. A more frequently published document, such as a quarterly newsletter, may be substituted so long as it meets the requirements for the annual report.

The annual report or more frequently published document must contain a full description of the federation's activities and supporting services during the year covered by the report and identify its directors and chief administrative personnel. The annual report or more frequently published document must also include an accurate description of the federation's membership dues and/or service charges received by the federation from the charitable organizations participating as members. The information must clearly present the amounts raised, the sources of contributions, the cost of fundraising, and how costs are recovered from donations.

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

Item 13

Each federation and independent organization applying to participate in the CFC must, as a condition of participation, certify that it is in compliance with all statutes, Executive Orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, and individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC). The programs administered by OFAC restrict or prohibit U.S. persons from engaging in transactions and dealings with targeted countries, entities, and individuals. OFAC publishes a list of Specially Designated Nationals and Blocked Persons (SDN List). The persons on the SDN List are subject to economic sanctions. The SDN List and additional information relating to the economic sanctions

programs that OFAC administers are available at <http://www.treas.gov/ofac>. A link to the SDN List is available on the CFC website (www.opm.gov/cfc). For further information, please see CFC Memo 2005-13.

Item 14

Include as Attachment G, a statement in 25 words or less that describes the federation's program activities. The statement should not repeat the federation's name. The federation must also provide the legal name as registered with the IRS if the federation does business under a different name. All federations must include their IRS Employee Identification Number (EIN) regardless of whether or not they are operating under a "dba" ("doing business as"). The federation must also include a telephone number that can be reached from any location in the U.S. and the federation's administrative and fundraising rate. The legal name, telephone number, EIN, taxonomy codes and administrative and fund-raising rate will NOT count as part of the 25-word statement. An Internet address where information on the organization can be obtained may be included and will not count toward the 25 words. OPM will not be responsible for incorrect Internet addresses. E-mail addresses are not accepted. ***Include in Attachment G the 25-word statements for all member organizations.***

Taxonomy Codes Each federation can identify up to three categories, in priority order, which most closely identify the type of mission, services, and activities provided. The corresponding letters will be printed in the organization's listing in the CFC charity list (see example below) to assist donors in identifying charities by type of service provided. Categories are derived from the National Taxonomy of Exempt Entities (NTEE) classification system developed by the National Center for Charitable Statistics. The 26 categories are:

A Arts, Culture, and Humanities

- B Educational Institutions & Related Activities
- C Envir. Quality, Protection & Beautification
- D Animal Related
- E Health – General and Rehabilitative
- F Mental Health, Crisis Intervention
- G Disease, Disorders, Medicinal Disciplines
- H Medical Research
- I Crime, Legal Related
- J Employment, Job Related
- K Food, Agriculture, and Nutrition
- L Housing, Shelter
- M Public Safety, Disaster Preparedness & Relief
- N Recreation, Sports, Leisure, Athletics
- O Youth Development
- P Human Services – Multipurpose and Other
- Q International, Foreign Affairs, National Security
- R Civil Rights, Social Action, Advocacy
- S Community Improvement, Capacity Building
- T Philanthropy, Voluntarism & Foundations
- U Science & Technology Research Institutes, Services
- V Social Science Research Institutes, Services
- W Public, Social Benefit: Multipurpose, Other
- X Religion Related, Spiritual Development
- Y Mutual/Membership Benefit Orgs., Other
- Z Other

Special design text used to draw attention to a federation title, such as special fonts, capitalization, quotations, and underlining, are not accepted. **Any statement that uses special features or exceeds 25 words will be edited by the LFCC.** Federations will be listed by their legal IRS recognized name as it appears on the IRS determination letter unless the appropriate legal documentation permitting otherwise is provided with the application. See Item 2. The format is as follows:

0000 Name of Federation (Legal Name of Federation, if applicable) (202)555-1234
www.opm.gov/cfc EIN#12-3456789 The description will contain no more than 25 words. It should be worded so the donor understands the program services provided. 4.2% B,V,O

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

- ✓ **Attachment A – documentation of local presence, adjacent presence, or statewide presence (See Item 1)**
- ✓ **Attachment B – IRS determination letter (See Item 2)**
- ✓ **Attachment C – Audited Financial Statements (if required -- See Item 4)**
- ✓ **Attachment D – IRS Form 990 (See Item 5)**
- ✓ **Attachment E – Board Members' Current Terms of Office and Meeting Dates and Locations (See Item 7)**
- ✓ **Attachment F – Annual Report (See Item 12)**
- ✓ **Attachment G – 25-Word Statements for Federation and Its Eligible Member Organizations (See Item 14)**

ORANGE COUNTY COMBINED FEDERAL CAMPAIGN 2009 APPLICATION FOR LOCAL FEDERATIONS

Federation: _____

Employer Identification Number (EIN): ____ - _____

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

Mailing Address: _____

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

Telephone Number () _____

Contact Person: _____

Contact Address: _____

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

Contact Telephone: () _____ Fax: () _____

Contact E-Mail Address: _____

Federation Website Address (required, if available): _____

Disbursement Address: _____

(This is the address where paper checks will be sent.)

Electronic Funds Transfer (EFT) information (Optional):

RTN (9 digits): _____ ACCT: _____

Financial Institution: _____

- 1) I certify that the federation named in the application has 15 or more member organizations that individually meet all local eligibility criteria of 5 CFR §§ 950.202, 950.203, 950.204, and 950.401(i) for participation in this campaign by having either a substantial local presence in the geographic area served by the local campaign, a substantial local presence in the geographic area served by an adjacent local campaign, or a substantial statewide presence. **Include as ATTACHMENT A a list of all member organizations that meet this requirement.** The list must include each organization (with its legal name in parentheses if using a “dba”), Employer Identification Number (EIN), administrative and fundraising rate, and the local presence category under which it is eligible for participation in the local campaign (e.g. Local, Adjacent, or Statewide).
- 2) I certify that the Internal Revenue Service recognizes the federation 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). **Include as ATTACHMENT B a copy of the most recent IRS determination letter.** See instructions for additional information.
- 3) I certify that the federation named in this application is a human health and welfare federation and either it or its member organizations provide services, benefits, or assistance to, or conduct activities that directly or indirectly affect, human health and welfare. The services, benefits, assistance, or program activities affecting human health and welfare were provided in calendar year 2008.
- 4) Place a check in the **one** appropriate box:
- I certify that the federation named in the application accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP) and has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with generally accepted auditing standards (GAAS). **(Include as ATTACHMENT C a copy of the audited financial statement for a fiscal period ending not more than 18 months prior to January 2009 which verifies that the federation is honoring designations made to each member organization by distributing a proportionate share of receipts based on donor designations to each member.)**

- OR -

- I certify that the federation named in the application accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP), but has been operating for less than one year and therefore is not required to submit audited financial statements.
- 5) Place a check in the **one** appropriate box:
- I certify that the federation named in this application prepares and submits to the IRS a complete copy of the federation’s IRS Form 990. **(Include as ATTACHMENT D a copy of the complete IRS Form 990 for a period ending not more than 18 months prior to January 2009, including signatures in the box marked “Signature of Officer”. The preparer’s signature alone is not sufficient. IRS Forms 990EZ, 990PF, and comparable forms are not acceptable substitutes.)**

- I certify that the federation named in this application is not required to prepare and submit an IRS Form 990 to the IRS. (Include as **ATTACHMENT D a pro forma IRS Form 990 page 1 and Part V only** for a period ending not more than 18 months prior to January 2009 if the federation is using the 2007 IRS Form 990. If the federation is using the revised 2008 IRS Form 990 as its pro forma 990, then it must complete and provide page 1 (Part I, Summary and Part II, Signature Block); pages 7 and 8 (Part VII, Compensation sections A and B); page 9 (Part VIII, Statement of Revenues); and page 10 (Part IX, Statement of Functional Expenses). IRS Forms 990 EZ, 990PF, and comparable forms are not acceptable substitutes.)
- 6) I certify that the administrative and fundraising rate for the federation named in this application is ___ . __%. This percentage is computed from the IRS Form 990 submitted with this application. Depending on which year's IRS Form 990 is submitted, the percentage will be calculated based on information contained on the:
- (A) **2007** IRS Form 990 by adding the amount spent on "management and general" (line 14) to "fundraising" (line 15) and dividing the resulting total by "total revenue" (line 12);
- Or**
- (B) **2008** Revised IRS Form 990 by adding the amount in Part IX (Statement of Functional Expenses), Line 25, Column C (Management and General Expenses) to the amount in Line 25, Column D (Fundraising Expenses), and dividing the sum by Part VIII (Statement of Revenue), Line 12, Column A (Total Revenue). No other methods may be used to calculate this percentage. All percentages must be listed to the tenth of a percent (i.e. 10.0% or 15.5%).
- 7) I certify that an active and responsible governing body, whose members have no material conflict of interest and a majority of whom serves without compensation, directs the federation named in this application. (Include as **ATTACHMENT E** a list of the federation's board of directors with the beginning and ending date of each board member's current term of office. **ATTACHMENT E** must also list the board's meeting dates and locations for calendar year 2008.)
- 8) I certify that the federation named in this application prohibits the sale or lease of CFC contributor lists.
- 9) I certify that the federation named in this application conducts publicity and promotional activities based upon its actual programs and operations, and that these activities are truthful and non-deceptive, include all material facts, and make no exaggerated or misleading claims.
- 10) I certify that the federation named in this application effectively uses the funds contributed for its announced purposes.
- 11) I certify that the federation named in this application does not employ, in its CFC operations, the services of private consultants, consulting firms, advertising agencies or similar business organizations to perform the policy-making or decision-making functions in the CFC.

- 12) I certify that the federation named in this application prepares and makes available to the public an annual report that includes a full description of the federation's activities and supporting services, member fees and/or service charges, and identifies its directors/governing body and chief administrative personnel. **Include as ATTACHMENT F a copy of the most recently completed annual report.** See Instructions Item 12 for additional information.
- 13) I certify that the 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 Operations immediately
- 14) **Include as ATTACHMENT G the 25-word statement for listing the federation in the campaign charity list. Also include with ATTACHMENT G a 25-word statement for each member organization. See Instructions Item 14 for additional information on the optional Taxonomy Codes.**

CERTIFYING OFFICIAL

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

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

enclosed in this application. I certify that I have read all the certifications set forth in this document and affirm their accuracy. In addition, by checking the box next to the certification, the federation named in this application acknowledges and agrees to comply with that certification.

(Signature)

(Typed or Printed Name)

(Title)

Date Completed _____

NOTE:

Applications will not be accepted if submitted electronically or by facsimile. The certifying official's signature in the federation application must be original. Federations are permitted to provide photocopies of the certifying official's signatures of its members if it has the original on file. The LFCC reserves the right to request a copy of the original signature. Automatic pens and/or signature stamps may not be used.

Public Burden Statement

We think this form takes an average of 3 hours to complete, including the time for getting the needed data and reviewing both the instructions and completing the form. Send comments regarding our estimate or any other aspects of this form, including suggestions for reducing completion time to Office of Personnel Management (OPM), OPM Forms Officer, Paperwork Reduction Project (3206-0131), Washington, DC 20415-7900. The OMB number 3206-0131 is currently valid. OPM may not collect this information, and you are not required to respond, unless this number is displayed.