

Completeness Review Checklists



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

Appendix A: 2024 CFC Application Completeness Review Checklist for Independent and Member Organizations

CFC Eligibility Requirement	Completeness Check	Deficiencies
Step 1: Charity Contact Information	<input type="checkbox"/> Current charity contact information provided.	<input type="checkbox"/> Contact information not provided. <input type="checkbox"/> Outdated information provided. <input type="checkbox"/> One email address provided. <i>Will not result in an application that is not approved, however, OPM sends 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.</i>
Step 2: Application Type	<input type="checkbox"/> Correct organization type selected (i.e., Local, International or National/International). <input type="checkbox"/> Organization’s affiliation provided (i.e., part of a federation or independent). <input type="checkbox"/> If part of a federation (member), the parent federation code is provided.	<input type="checkbox"/> Incorrect organization type selected. <input type="checkbox"/> Organization’s affiliation not provided. <input type="checkbox"/> Parent federation code not provided (if a member organization).
Step 3: Human Health & Welfare Services	<input type="checkbox"/> “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.	<input type="checkbox"/> “YES!” was not selected to certify the statement. The certification to this statement is not optional; it is required.

CFC Eligibility Requirement	Completeness Check	Deficiencies
<p>Step 4: Areas of Service for Local Organizations <i>(required if submitting a full application - Group 2)</i></p>	<p><input type="checkbox"/> “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.</p> <p><input type="checkbox"/> Hours of operation provided. <i>If your organization shifted operations to virtual due to the current pandemic, provide an explanation for OPM.</i></p> <p><u>Each service description must report:</u></p> <p><input type="checkbox"/> How the service was provided</p> <p><input type="checkbox"/> Who benefitted</p> <p><input type="checkbox"/> What was the service, benefit, assistance or program activity</p> <p><input type="checkbox"/> Where delivered (i.e. city, state and county) (must be located in CFC zone to which the organization applied)</p> <p><input type="checkbox"/> When delivered <i>(must be between January 1, 2023 to December 31, 2023)</i></p> <p><input type="checkbox"/> Monetary Value and/or Number of Beneficiaries</p>	<p><input type="checkbox"/> “YES!” was not selected to certify the statement. The certification to this statement is not optional; it is required.</p> <p><input type="checkbox"/> Hours of operation and/or explanation not provided.</p> <p>Service description did not include:</p> <p><input type="checkbox"/> How, Who, What, Where, and/or When</p> <p><input type="checkbox"/> Monetary Value and/or Number of Beneficiaries</p> <p><input type="checkbox"/> Service(s) delivered in calendar year 2023</p>
<p>For Local Organizations, services delivered in calendar years 2022 and 2021 will not be considered, or those reported based on a fiscal year or dates occurring over multiple calendar years.</p>		

CFC Eligibility Requirement	Completeness Check	Deficiencies
<p>Step 4: Areas of Service for International and National/International Organizations <i>(required if submitting a full application - Group 2)</i></p>	<p>“YES!” is selected to certify that the organization named in the application provided or conducted real services, benefits, assistance, or program activities</p> <p><input type="checkbox"/>...in a foreign country over the three-year period immediately preceding the start of the campaign application year. – OR –</p> <p><input type="checkbox"/> ... 15 or more different states or one foreign country over the three-year period immediately preceding the start of the campaign application year.</p>	<p><input type="checkbox"/> “YES!” was not selected to certify the applicable statement. The certification to the statement is not optional; it is required.</p>
	<p><u>Each service description must report:</u></p> <p><input type="checkbox"/> How the service was provided</p> <p><input type="checkbox"/> Who benefitted</p> <p><input type="checkbox"/> What was the service, benefit, assistance or program activity</p> <p><input type="checkbox"/> Where delivered (i.e. city, state and/or foreign country)</p> <p><input type="checkbox"/> When delivered (<i>must be for calendar years 2023, 2022 and/or 2021</i>)</p> <p><input type="checkbox"/> Monetary Value and/or Number of Beneficiaries</p>	<p>Service description did not include:</p> <p><input type="checkbox"/> How, Who, What, Where, and/or When</p> <p><input type="checkbox"/> Service(s) not provided during calendar years 2023, 2022 and/or 2021</p> <p><input type="checkbox"/> Eligible service(s) in at least one foreign country for International Organizations</p> <p><input type="checkbox"/> Eligible service(s) in at least 15 states and/or one foreign country for National/International Organizations</p> <p><input type="checkbox"/> No eligible service in calendar year 2023</p> <p><input type="checkbox"/> Monetary Value and/or Number of Beneficiaries</p>
<p>International and National/International organizations are required to report services in calendar years 2023, 2022, and 2021 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 2023 service must be reported. Services reported based on a fiscal year or dates occurring over multiple calendar years will not be accepted.</p>		

CFC Eligibility Requirement	Completeness Check	Deficiencies
<p>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).</p>	<p><input type="checkbox"/> 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 –</p> <p><input type="checkbox"/> Scope of services that recipients accessed virtually or via the Internet. <i>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).</i></p> <p style="text-align: center;">– PLUS –</p>	<p><input type="checkbox"/> Service log or other record indicating geographic distribution where recipients accessed the reported web-based and/or the virtual services not provided.</p> <p><input type="checkbox"/> Incomplete information provided for the Areas of Service(s).</p>
	<p>Pdf. document with information for two of the following submitted:</p> <p><input type="checkbox"/> Evidence of website registration.</p> <p><input type="checkbox"/> Summary reports documenting customer feedback. – AND/OR –</p> <p><input type="checkbox"/> Evidence that recipients of web-based/virtual services paid a fee.</p> <p><i>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.</i></p>	<p><input type="checkbox"/> Two out of the three required documentation not provided.</p> <p><input type="checkbox"/> Information not provided by the geographic area of the recipients who received the service(s).</p> <p><input type="checkbox"/> Information not provided by calendar year of when the services were delivered.</p> <p><i>Reports that reflect only the number of hits or visits to a web site are not sufficient to establish the provision of services.</i></p>

Please review CFC Memorandum 2018-09: CFC APPLICATION STANDARDS: AREAS OF SERVICE <https://www.opm.gov/combined-federal-campaign/reference-materials/memos/2018-cfc-memos/2018-09.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," "2023 to present," "fiscal year 2022", or "2021-2022," 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
<p>Step 5: Exemption Status</p> <p>Additional documentation required if submitting a full application – Group 2</p>	<p>“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</p> <p><input type="checkbox"/>...it is not part of a group exemption. (Option 1) – OR –</p> <p><input type="checkbox"/>... and it is part of a group exemption. (Option 2) – OR –</p> <p><input type="checkbox"/>... and it is a bona-fide chapter or affiliate that operates under a national organization’s single corporation tax-exemption. (Option 3)</p> <p><u>Organization that are part of a group exemption (Option 2) and who click YES to 2A must submit:</u></p> <p><input type="checkbox"/> List of subordinates, with Employer Identification Numbers, covered by the group exemption.</p> <p><input type="checkbox"/> 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).</p>	<p><input type="checkbox"/> “YES!” was not selected to certify to the correct statement. The certification is not optional; it is required.</p> <p><u>Organization did not submit the documents below or it was outdated:</u></p> <p><input type="checkbox"/> List of subordinates, with Employer Identification Numbers, covered by the group exemption.</p> <p><input type="checkbox"/> The most current 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) and Option 2A is selected</p>

CFC Eligibility Requirement	Completeness Check	Deficiencies
	<p><u>Organization that are bona-fide chapter or affiliates (Option 3) must submit:</u></p> <p><input type="checkbox"/> 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.</p> <p>The letter states that the local organization is covered by the national organization’s:</p> <p><input type="checkbox"/> 501(c)(3) tax-exemption</p> <p><input type="checkbox"/> IRS Form 990</p> <p><input type="checkbox"/> Financial statements</p> <p><input type="checkbox"/> Letter signed and dated on or after October 1, 2023.</p>	<p>Organization did not submit:</p> <p><input type="checkbox"/> 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.</p> <p>The letter does not state that the local organization is covered by the national organization’s:</p> <p><input type="checkbox"/> 501(c)(3) tax-exemption</p> <p><input type="checkbox"/> IRS Form 990</p> <p><input type="checkbox"/> Financial statements</p> <p><input type="checkbox"/> Letter signed and dated before October 1, 2023.</p>
<p>Step 6: IRS Determination Letter <i>(if required and prompted to submit with the CFC application)</i></p> <p>If your organization wishes to be listed with a Doing Business As (DBA) name</p>	<p><input type="checkbox"/> “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).</p> <p><input type="checkbox"/> Documentation submitted that the applicant’s state or municipal government recognizes has approved it to use a DBA name.</p>	<p><input type="checkbox"/> “YES!” was not selected to certify the statement. The certification to this statement is not optional; it is required.</p> <p><input type="checkbox"/> Not submitted</p> <p><input type="checkbox"/> Is expired</p> <p><input type="checkbox"/> Not an approval from the state or municipal government</p> <p><i>Applications will not be denied for an unapproved DBA name request, however, the organization will only be listed with its legal name.</i></p>

CFC Eligibility Requirement	Completeness Check	Deficiencies
<p>Step 7: Financial Statements</p>	<p>“YES!” is selected to certify that the organization named in the application has annual revenue of</p> <p><input type="checkbox"/>...\$250,000 or more as reported on the IRS Form 990 (Attachment C/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). (Option 1) – OR –</p> <p><input type="checkbox"/>... of at least \$100,000 but less than \$250,000 as reported on the IRS Form 990 (Attachment C/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. (Option 2) – OR –</p> <p><input type="checkbox"/>...less than \$100,000 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)</p>	<p><input type="checkbox"/> “YES!” was not selected to certify to the correct statement. The certification is not optional; it is required.</p>

CFC Eligibility Requirement	Completeness Check	Deficiencies
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<p>Additional documentation required if submitting a full application – Group 2</p>	<p><u>Audited financial statements are required (annual revenue over \$250,000):</u> Organization’s name on the financial statements is the same as:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The legal name of the organization (listed on Step 6). <input type="checkbox"/> DBA name documentation (if submitted). <input type="checkbox"/> The name on the IRS Form 990 (<i>or pro forma</i>). <p><input type="checkbox"/> Conducted by an independent, certified public accountant (CPA).</p> <p><input type="checkbox"/> Signed by the CPA</p> <p><input type="checkbox"/> Auditor’s report is on letterhead.</p> <p><input type="checkbox"/> For a fiscal period that ended on or after June 30, 2022, and for a 12-month period.</p> <p><input type="checkbox"/> For the same fiscal period as the IRS Form 990 (<i>or pro forma</i>).</p> <p>Conducted in accordance with:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Generally accepted auditing standards (GAAS). <input type="checkbox"/> Generally accepted accounting principles (GAAP). <input type="checkbox"/> If the audit is consolidated, a separate audited schedule on the applicant is included. <p><input type="checkbox"/> In final form (not marked as DRAFT, in progress, etc).</p> <p><u>Reviewed or audited financial statements required (annual revenue over \$100,000):</u> Organization’s name on the financial statements is the same as:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The legal name of the organization (listed on Step 6). <input type="checkbox"/> DBA name documentation (if submitted). <input type="checkbox"/> The name on the IRS Form 990 (<i>or pro forma</i>) submitted on Step 8. 	<p><u>Audited financial statements did not include:</u> The same name on the financial statements as:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The legal name of the organization (listed on Step 6). <input type="checkbox"/> DBA name documentation (if submitted). <input type="checkbox"/> The name on the IRS Form 990 (<i>or pro forma</i>). <p><input type="checkbox"/> Preparation by an independent CPA.</p> <p><input type="checkbox"/> Signature of the CPA.</p> <p><input type="checkbox"/> Auditor’s report on letterhead.</p> <p><input type="checkbox"/> Acceptable fiscal period (ended before June 30, 2022) or less than a 12-month period.</p> <p><input type="checkbox"/> Same fiscal period as the IRS Form 990 (<i>or pro forma</i>).</p> <p>Conducted in accordance with:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Generally accepted auditing standards (GAAS). <input type="checkbox"/> Generally accepted accounting principles (GAAP) and/or includes qualified opinion. <input type="checkbox"/> Separate audited schedule on the applicant (for consolidated audits). <p><input type="checkbox"/> Final version of the document (e.g. not dated, marked as DRAFT, in progress, etc).</p> <p><i>Compiled and reviewed financial statements will not be accepted.</i></p> <p><u>Reviewed or audited financial statements did not include:</u> The same name on the financial statements as:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The legal name of the organization (listed on Step 6). <input type="checkbox"/> DBA name documentation (if submitted). <input type="checkbox"/> The name on the IRS Form 990 (<i>or pro forma</i>).
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CFC Eligibility Requirement	Completeness Check	Deficiencies
	<ul style="list-style-type: none"> <input type="checkbox"/> Conducted by an independent, certified public accountant (CPA). <input type="checkbox"/> Signed by the CPA <input type="checkbox"/> Review report is on letterhead. <input type="checkbox"/> For a fiscal period that ended on or after June 30, 2022. <input type="checkbox"/> For the same fiscal period as the IRS Form 990 (<i>or pro forma</i>). Conducted in accordance with: <input type="checkbox"/> Generally accepted accounting principles (GAAP). <input type="checkbox"/> If the audit or review is consolidated, a separate audited schedule on the applicant is included. <input type="checkbox"/> In final form (not marked as DRAFT, in progress, etc). 	<ul style="list-style-type: none"> <input type="checkbox"/> Preparation Not by an independent CPA. <input type="checkbox"/> Missing Signature of the CPA or Company Signature. <input type="checkbox"/> Review report Not on letterhead. <input type="checkbox"/> Unacceptable fiscal period (ended before June 30, 2022) or not for 12-month period <input type="checkbox"/> Not the same fiscal period as the IRS Form 990 (<i>or pro forma</i>). Conducted in accordance with: <input type="checkbox"/> Generally accepted accounting principles (GAAP) and/or includes qualified opinion. <input type="checkbox"/> Separate reviewed or audited schedule on the applicant (for consolidated reviews and audits). <input type="checkbox"/> Final version of the document (e.g. not dated, marked as DRAFT, in progress, etc). <p><i>Compiled financial statements will not be accepted.</i></p>

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.

...For a fiscal period that ended on or after June 30, 2022, and for a 12-month period.

“YES!” **was not** selected to certify to the correct statement. The certification is not optional; it is required.

An IRS Form 990 or IRS 990 pro forma **was not** submitted.

An IRS Form 990 EZ, 990-PF, 990-N or a comparable form was submitted.

Unacceptable fiscal period (ended before June 30, 2022) or **not** for 12-month period

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

CFC Eligibility Requirement	Completeness Check	Deficiencies
<p>Step 9: Fundraising Rate</p> <p><i>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.</i></p>	<p><input type="checkbox"/> “YES!” is selected to certify that the administrative and fundraising rate (AFR) for the organization named in this application is the AFR Calculated from entry above. This percentage has been computed from information on the IRS Form 990 submitted with this application.</p> <p>Used the IRS Form 990 (<i>or pro forma</i>) to enter the correct:</p> <p><input type="checkbox"/> Management & General Expenses <input type="checkbox"/> Fundraising Expenses <input type="checkbox"/> Total Revenue</p>	<p><input type="checkbox"/> “YES!” was not selected to certify the statement. The certification to this statement is not optional; it is required.</p> <p>Reported the incorrect:</p> <p><input type="checkbox"/> Management & General Expenses <input type="checkbox"/> Fundraising Expenses <input type="checkbox"/> Total Revenue</p>
<p>Step 10: Governing Body</p> <p><i>To remedy a deficiency with the governing, the document may need to be amended with the IRS (if the organization is required to file the document).</i></p>	<p><input type="checkbox"/> “YES!” is selected to certify that an active and responsible governing body, whose members have no material conflict of interest and a majority of whom serves without compensation, directs the organization named in this application. For the majority of the board to be considered uncompensated, less than 50% of the people marked as either Institutional trustee or Individual trustee or director in column C of Part VII may have any compensation showing in columns D, E or F. If 50% or more have any compensation in those columns, the majority of the board is not considered uncompensated.</p> <p>Number of voting members:</p> <p><input type="checkbox"/> Entered on Step 10 _____ <input type="checkbox"/> Reported on Part I, Line 3 of the IRS Form 990 (<i>or pro forma</i>) submitted on Step 8: _____</p> <p>Number of trustees:</p> <p><input type="checkbox"/> Entered on Step 10 _____ <input type="checkbox"/> Reported on Part I, Line 3 of the IRS Form 990 (<i>or pro forma</i>) submitted on Step 8: _____</p>	<p><input type="checkbox"/> “YES!” was not selected to certify the statement. The certification to this statement is not optional; it is required.</p> <p><input type="checkbox"/> Entered different number of voting members than what was reported in the IRS Form 990 (<i>or pro forma</i>).</p> <p><input type="checkbox"/> Entered different number of trustees than what was reported in the IRS Form 990 (<i>or pro forma</i>).</p>

CFC Eligibility Requirement	Completeness Check	Deficiencies
	<input type="checkbox"/> Number of voting members is fewer or equal to than the number of trustees.	<input type="checkbox"/> Number of voting members is greater than the number of trustees. <input type="checkbox"/> No explanation for the discrepancy is provided.
Step 11: Verifying Statements	<p>“YES!” is selected to certify that the organization named in this application</p> <input type="checkbox"/> ...prohibits the sale or lease of CFC contributor lists. – AND – <input type="checkbox"/> ...conducts publicity and promotional activities based upon its actual program and operations, and that these activities are truthful and non-deceptive, include all material facts, and make no exaggerated or misleading claims. – AND – <input type="checkbox"/> ...effectively uses the funds contributed for its announced purposes. – AND – <input type="checkbox"/> ...is in compliance with all statutes, Executive orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, or individuals subject to economic sanctions administered by the U.S. Department of the Treasury’s Office of Foreign Assets Control. The organization named in this application is aware that a list of countries subject to such sanctions, a list of Specially Designated Nationals and Blocked Persons subject to such sanctions, and overviews and guidelines for each such sanctions program can be found at http://www.treas.gov/ofac . Should any change in circumstances pertaining to this certification occur at any time, the organization will notify OPM's Office of CFC immediately.	<input type="checkbox"/> “YES!” was not selected to certify the statements. The certification to the statements are not optional; they are required.

Appendix D: Administrative and Fundraising Rate Worksheet

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

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

No other methods may be used to calculate this percentage. All percentages must be listed to the tenth of a percent (e.g. 15.7%).

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