



Combined Federal Campaign of the National Capital Area

2010 LOCAL INDEPENDENT APPLICATION AND VALIDATION PROCESS BRIEFING

OPM Innovator Award Recipient 2003-2008

Today's Presentation

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- Local Independent Eligibility
- Responsibilities of Organizations
- Schedule
 - Application Schedule
 - Decision-Making Schedule
- OPM Validation Process
- 2010 Application Walkthrough

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Local Eligibility

950.202, 203 and 204

Local Eligibility

- ❑ Tax exempt under 26 U.S.C. 501(c)(3)
- ❑ Human health and welfare organization
- ❑ Substantial presence in geographic area covered by campaign
- ❑ Accounts for funds on an accrual basis in accordance with generally accepted accounting principles
- ❑ Copy of audited financial statement for fiscal period ending not more than 18 months prior to January 2010
- ❑ Prepares and submits an IRS Form 990
- ❑ Directed by an active and responsible governing board, a majority which serve without compensation
- ❑ Public and promotional activities are based upon actual program
- ❑ Contributions are effectively used for the announced purpose of the charitable organization
- ❑ Prohibit the sale or lease of CFC contributor lists
- ❑ Provide a statement that the certifying official is authorized by the organized to certify and affirm all statements

Appeals

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- Organizations rejected can appeal to the LFCC
- LFCC appeal letters will have explicit details
 - Identify number of days for receipt of letters
 - Letters must be in writing
 - Identify contact person
- Organizations 2nd time can appeal to OPM
 - Identify days; letters in writing; contact person and remind organization to submit LFCC letters with information sent to OPM.
 - **NOTE:** You can not appeal to OPM if you haven't appealed to the LFCC
- Appeals must be received by the established deadline

Two Tier Process

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- Federations
 - January 15, 2010
- Local Independent and Military Organizations
 - January 29, 2010

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Charity Responsibilities

5 CFR 950.204

- Comply with all eligibility requirements
- Promptly furnish information supporting a certification of local eligibility as requested by OPM (10 business days)
- Ensure that Federal employee designations are honored

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2010 APPLICATION ISSUE

Calculating Administrative and Fundraising Expenses

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- The AFR for CFC has historically been calculated by adding Lines 14 (Management and General Expenses) and 15 (Fundraising Expenses) on the IRS Form 990 and dividing this amount by Line 12 (Total Revenue). Using the new IRS Form 990, the following data must be used:
 - Part IX (Statement of Functional Expenses) Line 25 column (C) (Management and General Expenses)
 - Part IX (Statement of Functional Expenses) Line 25 column (D) (Fundraising Expenses)
 - Part VIII (Statement of Revenue) Line 12 column (A) (Total Revenue)

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Application Process Timeline

2010 Application Schedule

Date	Activity
12/8 to 12/12	Local Independent Application Workshops
12/15/2009	Opening of 30-day federation application period
1/15/2010	Deadline for Federation Applications (including new member charities)
1/19/2010	Notification deadline for applicants not included in Federation submission
1/29/2010	Deadline for Applications from Local Independent Organizations
2/2/2010	Deadline to submit application samples requested by LFCC

2010 Decision Making Schedule

Date	Activity
3/8 to 3/12	Local Application Committee Meets (Representatives must be available for questions)
3/25/2010	LFCC Meeting
3/31/2010	Rejections Issued by Certified Mail
4/12/2010	Charity Appeals Due to CFCNCA
4/21/2010	Local Application Committee Meets to review appeals
4/28/2010	LFCC Meeting on appeals
4/30/2010	Appeal Notices Mailed via Certified Mail
5/14/2010	Final Appeals Due to OPM

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OPM Validation Process

OPM Coding Process

- All charities applying to CFCNCA are submitted to OPM annually for IRS verification
- OPM checks for charities in IRS Master Business File by EIN number
- Charities not validated by OPM are removed from the CFCNCA catalog

Codes and Requirements

Code	Requirements
A	Charity must supply currently dated tax letter from IRS. Old letters from earlier than 2010 will not be accepted by OPM.
B.	Duplicate of a charity on the national/international list. Local organization is removed from the list.
C.	Documents needed to verify local address.
D	Bona fide chapter letter needed from parent organization.
Group Exemption	IRS group exemption letter and list of subordinates must be provided.
DBA	For name changes, documents from appropriate government body required.

Notice:

- Providing requested documents is not a guarantee that OPM will accept your submission.
- The decision of the Office of CFC Operations is final.
- Collecting as much of this as possible with the applications will save time when the deadline approaches. All relevant tax letter information must be in your application.
- Any statement that uses special features, or exceeds 25 words, will be edited by the LFCC.
- Organizations will be listed by their legal IRS recognized name as it appears on the IRS determination letter only unless the appropriate legal documentation is provided.

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Thank you