



# 2021 CFC Application Training: *How to Submit A Successful Appeal*

Office of Combined Federal Campaign





## CFC Regulations: § 950.204

Denied charities may submit appeals to the Director of OPM

- Must be sent via the online, [Charity Application System](#) (*Appeals submitted via email, mail or fax will not be considered*)
- Requests must be received within 10 business days from the date that OPM sent the notification (untimely requests will not be accepted)
- The appeal must be limited to those facts justifying the reversal of the original decision
- Appeals may not be used to supplement applications with documents that did not exist or were not in final form before the application deadline
- The OPM Director's decision is final for administrative purposes





## Before Submitting Your Appeal (1/3)

- Reference your denial notification to identify the application's deficiencies
- Read *OPM's Guidance on Submitting CFC Appeals*
- Read *CFC Memo 2018-09 – CFC Application Standards on the Areas of Service: **If your application was denied because of Step 4***
- Gather additional documentation and prepare an explanation to cure your application's deficiencies
  - Only submit documents (IRS Form 990 and financial statements) that were in final form prior to the application deadline (February 26, 2021)\*
  - Only report services that were provided prior to calendar year 2021





## Before Submitting Your Appeal (2/3)

- In limited circumstances, OPM will consider certain documents that were prepared after the application deadline due to the organization having difficulty obtaining required documents because of adherence to CDC COVID-19 social distancing guidelines and pandemic-related limitations with the company contracted to conduct audits or reviews of financial statements and/or prepare tax return.
- The charity must submit a brief narrative in its appeal to explain why the documents were not available prior to the application deadline (February 26, 2021), as required by CFC Regulations at § 950.204.
- Waiver requests of financial statements and/or tax documents requirements will not be considered.





## Before Submitting Your Appeal (3/3)

- **Listen to this training in its entirety**
- CFC staff will not review any parts of a charity's appeal before it is submitted to the OPM Director
- This training, along with guidance previously mentioned, are the resources available to assist charities on how to cure application deficiencies
- Only respond to the deficiencies noted in your eligibility letter
- Take a deep breath
  - Most deficiencies can be cured on appeal
  - Majority of denied charities are successful on appeal





# Appeal Decisions

- Target date to notify charities is July 27
- Initial eligibility decisions will either be:
  - Overturned (approved)
  - Sustained (denied)
- The OPM Director's decision is final
- OPM will not consider additional requests for reconsideration





CFC#, Name, or EIN

ADMIN

### HUMANE SOCIETY [Edit](#)

[Charity Card](#)

CFC # | EIN: [Edit EIN](#)

Status: ACTIVE [Edit](#)

#### QUICK LINKS

- [Manage Users](#)
- [View Payment History](#)

[Requests 1](#)

#### CHARITY INFORMATION

Office Address [Edit](#)

Charity Contact [Edit](#)

#### Application [\(skip\)](#)

Campaign year	Type	Status	Link
2019	Independent	Denied	<a href="#">View Details</a> <a href="#">Appeal Now</a>
2018	Independent	Approved	<a href="#">View Details</a>
2017	Independent	Approved	<a href="#">View Details</a>

#### Listing [\(skip\)](#)

Campaign year	Status	Details
2019	Listing Added/Unpaid	<a href="#">View</a> CLOSED
2018	Listing Added/Paid	<a href="#">View</a>
2017	Listing Added/Paid	<a href="#">View</a>

#### Pledges

Campaign year	Total Pledges	Number of Pledges	Details
2018	\$		<a href="#">View</a>
2017	\$		<a href="#">View</a>

#### Donations Received [\(skip\)](#)

Campaign year	Total Donations	Link
2018	\$	<a href="#">View</a>
2017	\$	<a href="#">View</a>





## Step 3: Human Health & Welfare Services

- Required of all CFC charities, including animal and environmental organizations
- All 501(c)(3) organizations provide human health and welfare services
- Read the statement and click “Yes” to certify to the statement







## Step 4: Areas of Service

- **Only required of organizations with an Areas of Service(s) deficiency**
- OPM will not accept program brochures, annual reports, fact sheets, spreadsheets or other formats
- Service descriptions are limited to 256 characters
  - Any verbiage after the limit will not be considered
- Each service description must include the number of beneficiaries and/or monetary value of the services
- De minimis services will not be accepted: *De minimis services are those where the number of beneficiaries and/or monetary value of the services had minimal impact*





The Areas of Service is required only for organizations that were not approved because of a deficiency on Step 4 of the application. The Denial Reasons (see above) provides information on the application's deficiencies that must be addressed in the organization's appeal. Only the Areas of Service submissions noted as "Fail" under Admin Review Status (last column in the table below) can be edited during the appeals process.

You are filing an application for a local charity which requires submission of Areas of Service.

Zone Name	Edit/View	Delete	Admin Review Status
National Capital Area/Northern Virginia CFC Zone	Edit		Fail
National Capital Area/Northern Virginia CFC Zone	Edit		Fail
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass
National Capital Area/Northern Virginia CFC Zone	View		Pass

- Appeals page will include the Areas of Services. There is a "Pass" or "Fail" determination for each one
- "Fail" submissions can be edited
- Entries in a "Pass" status cannot be modified
- Additional entries can be added for the appeal

Add Areas of Service





## Areas of Service: Local Orgs

- Local organizations must report services provided in calendar year 2020
- Local organizations must report only on the services provided in the local CFC zone to which they applied

**Services provided in 2021 or in other local CFC zones  
will not be accepted**





## Areas of Service: National & International Orgs

- International and National/International organizations have a 3-year period (calendar years 2018, 2019, and 2020) from which to report services
- Must include at least one eligible service in calendar year 2020
- International organizations must have eligible services in at least one foreign country
- National/International organization must have eligible services in at least 15 states and/or one foreign country
- For each state and/or foreign country, an Areas of Service must be submitted

**Services provided in 2021 will not be accepted**





## Web-based Services(1/3)

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 have a way to identify individuals (e.g. names, initials, user IDs, etc)
  - **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*





## Web-based Services (2/3)

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; or

**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*





## Web-based Services (3/3)

(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 web site are not enough to establish the provision of real services
- If your organization is reporting web-based (virtual services), you must upload it on the appeals page





# Areas of Service: Recommendations (1/2)

<b>HOW</b>	Describe how the services were provided or conducted.
<b>WHO</b>	Specify the recipient(s) of the services, benefits, assistance or program activity. Indicate type of individuals, target population or organizations that received the services or benefits. If the services are provided by the applicant's chapter/affiliate or another entity, such as a support group, the schedule must describe the applicant's role in the delivery of the service.
<b>WHAT</b>	Describe the services, benefits, assistance or program activity provided or conducted with detail and specificity. Include the quantity, value, scope and impact of the services or benefits.
<b>WHERE</b>	Indicate the city and state, or specific location(s) within the foreign country(ies) where services or benefits were provided. For scholarships and grants, the location of the service or benefit is the beneficiary's residence. For memorials, museums, and public recreation facilities, the location of the service or benefit is the location of the facility or its programs or activities.
<b>WHEN</b>	Provide the dates on which the services or benefits were provided or conducted within the three year period immediately prior to the application year (National/International and International organizations) and in the calendar year immediately preceding the application year (Local organizations). Events that continue or recur should include year and frequency with which they were provided or conducted (e.g. Service X monthly from June 2016 - December 2016 and bimonthly from May 2018 to December 2018).







## Areas of Service: Recommendations (2/2)

- Use past tense, action verbs (e.g. serviced, delivered, granted, etc.)
- Abbreviations are acceptable as long as they are easily recognizable
- Grant making organizations must describe the services and/or benefits delivered with use of the awarded funds received by the recipients





## Areas of Service: Things to Avoid (1/3)

- Exceeding the 256 characters limit
- Generalizing the nature of the activity
- Including broad, vague, repetitive language, goals, and mission statements
- Listing activities that were "offered" and/or "available" and other descriptors that do not convey an action
- Listing services without providing context on who, what, how, when and where the service(s) were provided

*These types of statements do not allow OPM to determine the actual services that were provided, the beneficiaries and location (local zone, state and/or foreign country)*





## Areas of Service: Things to Avoid (2/3)

- Repetitive statements
- Claiming fundraising as a service or benefit
- Not using the Areas of Service format (e.g. submitting a brochure)
- Provision of services via telephone or other electronic methods
- Counting the location of members or visitors to a facility
- Claiming services provided by another organization
- Not providing specific local areas, states or foreign countries where the services were received
- Not reporting services based on calendar year(s)
- Media-related activities and research





## Areas of Service: Things to Avoid (3/3)

- Counting each individual family member
  - A family is considered one unit
- Counting animals as beneficiaries (e.g. we spayed 30 cats)
  - For animal related services, an organization can count the humans who benefitted and/or the monetary value of the services
- Reporting de minimis services





## Areas of Service: De Minimis

- De minimis services are those where the number of beneficiaries and/or monetary value of the services had minimal impact
- Factors used to determine if the services are more than de minimis:
  - 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
  - Number of beneficiaries





# Areas of Service: Examples (1/6)

Deficiency	Non-Qualifying Example	Qualifying Example and/or Explanation of How to Correct
<p><b>Broad descriptions of services</b></p> <p><i>Each service, activity or benefit should clearly be described in a separate Areas of Service entry</i></p>	<p>Listing out services, programs or benefits: “healthcare, tutoring, scholarships, and food bank, etc”.</p>          <p>Charity Central held a Family Day attended by local physicians.</p>	<p>Training on diabetes management was provided to diabetics with limited access to health food stores.</p> <p>Low-income high school students received free SAT tutoring.</p> <p>The community food bank served residents in need by providing 2,000 pounds of food.</p> <p>Local physicians volunteered at Charity Central’s Family Day to provide free health screenings to San Francisco residents.</p>





# Areas of Service: Examples (2/6)

Deficiency	Non-Qualifying Example	Qualifying Example and/or Explanation of How to Correct
<p><b>Repetitive service descriptions with or without differing numbers of beneficiaries served and/or monetary value of the services.</b></p>	<p>Providing the same service description for each geographic area.</p>	<p>Each service description on the Areas of Services should use differing verbiage to describe the organization’s services, activities and benefits. The number of beneficiaries and/or value of the services should also be unique for each service description.</p>
<p><b>Mission statements and/or describing the services “offered” and/or “available.”</b></p> <p><i>Service descriptions should report on the activities that were “provided, received, conducted, awarded and/or delivered.”</i></p>	<p>Our mission is to help residents live fully successful lives by providing family counseling and money management skills.</p> <p>The organization offers medical support to residents suffering from chronic illnesses.</p>	<p>Family counseling on healthy eating habits, financial planning and positive parenting was provided to 10 families.</p> <p>Residents suffering from chronic illnesses received primary care from the Community Health Center’s Nurse Practitioners.</p>
<p><b>Claiming fundraising activity as a service or benefit.</b></p>	<p>XYZ Institute conducted a fundraiser at the Portland Independence Day celebration that raised \$22,000. 250 individuals contributed.</p>	<p>The organization can report on how it used the money that it raised (e.g. “XYZ Institute provided transitional housing and counseling services to 45 domestic abuse survivors.</p>





# Areas of Service: Examples (3/6)

Deficiency	Non-Qualifying Example	Qualifying Example and/or Explanation of How to Correct
<b>Publications or other documents in lieu of a schedule detailing the services, benefits and activities.</b>	OPM will not accept a program brochure, annual report, information sheet, and/or list of services, etc. to meet the Areas of Service requirement. Organizations must submit the information in the required OPM format.	Areas of Service includes the location, service description, year, number of beneficiaries and/or monetary value of the services.
<b>Provision of services solely via telephone or other electronic methods (unless the service is emergency in nature such as a suicide prevention hotline) and distribution of mass-produced information.</b>	Provided brochures on heart disease at various community events.	On 8/17, our outreach educators attended the county fair and educated participants on heart disease prevention and treatment and provided education brochures.
<b>Location of residence of organization members or location of residence of visitors to a facility.</b>	The Charity Museum, based in Philadelphia, recorded 300 visitors from the Seattle area in 2019.	This is not acceptable because in this example, the museum provided a service in Pennsylvania, where the facility is located. The fact that visitors to the Pennsylvania museum came from Washington does not mean that the museum's services were provided in the state of Washington.







# Areas of Service: Examples (4/6)

Deficiency	Non-Qualifying Example	Qualifying Example and/or Explanation of How to Correct
<p><b>Describing activities/services provided by an entity other than the applicant, such as a chapter or a support group.</b></p> <p><b>Applicant must document its 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.</b></p>	<p>ABC Charity's Colorado chapter held a workshop for local families interested in learning more about ABC's research programs.</p> <p>Our grant award to Dr. Michael Brown's research study impacted 100 Alzheimer patients by providing promising alternatives to drug treatment.</p>	<p>This is not acceptable because this description shows only the activities of a local chapter or affiliate. In this case, the national applicant needs to show how it provides financial support, technical advice, or other services to the local chapter.</p> <p>A \$10,000 grant award to Dr. Michael Brown advanced Alzheimer treatment by providing promising non-drug alternatives to combat the disease.</p>
<p><b>State that an activity was provided in numerous states, throughout the United States, nationwide or worldwide.</b></p>	<p>We provided legal advocacy to all juvenile offenders in the United States.</p>	<p>The Areas of Service must list each geographic area that the service, activity or program occurred without being repetitive.</p>
<p><b>Counting each individual member of a family as a beneficiary.</b></p>	<p>We delivered Thanksgiving baskets to 8 homes which fed 30 individuals.</p>	<p>We delivered Thanksgiving baskets to 8 homes which fed 4 families.</p>
<p><b>Counting animals as beneficiaries</b></p>	<p>We neutered 110 cats and 81 dogs.</p>	<p>We neutered cats and dogs which alleviated the stray animal problem in Bangor, ME.</p>





# Areas of Service: Examples (5/6)

Deficiency	Non-Qualifying Example	Qualifying Example and/or Explanation of How to Correct
<p><b>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.</b></p> <p><b>The production and/or distribution of information, such as a report based on research, surveys conducted by the applicant organization, or publication of a policy position paper.</b></p>	<p>The LMNOP Society held its annual advocacy day and provided talking points to the media.</p>	<p>With regard to media-related activities, research, and reports, the applicant must describe the manner in which beneficiaries requested or used the document or information in order to establish the provision of a real service, benefit, assistance, or program activity.</p> <p>The LMNOP Society held its annual advocacy day and provided talking points to 30 volunteers on how to advocate to state legislators for increased medical research funding. The initiative resulted in a co-sponsored funding bill.</p>
<p><b>Statements such as "since inception," "ongoing," "2018 to present," "fiscal year 2019", or "2018-2020."</b></p> <p><i>Services must be reported based on a calendar year.</i></p>	<p>In fiscal year 2019, we provided SAT prep to 200 high school students.</p>	<p>From March- May 2019, we provided SAT prep to 200 high school students.</p>





# Areas of Service: Examples (6/6)

Deficiency	Non-Qualifying Example	Qualifying Example and/or Explanation of How to Correct
<b>De Minimis Services, Benefits, Assistance &amp; Program Activities</b>	One beneficiary served in Germany in each year during a 3-year period.	Five military families stationed in Germany received free day care services in 2020.  Three military families stationed in Germany received counseling on financial planning and budgeting in 2020.





# CFC Application Standards: Areas of Service

CFC MEMORANDUM 2018-09

<https://www.opm.gov/combined-federal-campaign/reference-materials/memos/2018-cfc-memos/2018-09.pdf>





## Step 5: Exemption Status

- Charities must certify to the correct statement based on their IRS tax exemption status and submit additional documentation, if required
- Employer Identification Number (EIN):
  - Chapters/affiliates share their EIN with other organizations (Option 3)
  - Organizations that are part of a group exemption (Option 2) have their own (EIN); not shared
- Chapters and/affiliates of a parent organization must submit a letter (CEO letter) to certify that the local office, explicitly named in the letter (Group 1):
  - Operates in good standing of the national or local parent organization
  - Is covered by the parent organization's 501(c)(3) tax-exemption, IRS Form 990, and audited financial statements
  - Signed and dated by the CEO (or equivalent) on or after October 1, 2020





## Step 6: IRS Determination Letter (1/2)

- EINs checked against the IRS Business Master File
- Documentation only required if the EIN was not found:
  - IRS Determination Letter
  - CEO letter for chapters/affiliates
  - Most recently published listing from places of worship (e.g. US Catholic Directory)
- For discrepancies with the legal name of the organization, IRS Determination Letter, financial statements, and/or IRS Form 990, the organization must submit one of the following:
  - Doing Business As (DBA) name documentation from the IRS or state government authorizing the use of a DBA name





## Step 6: IRS Determination Letter (2/2)

- List of all organizations that are part of a group exemption
- CEO Letter
- Letter from IRS with the DBA name
- Expired DBA documentation will not be accepted
- Applications for DBA names will not be accepted





## Step 7: Financial Statements (1/3)

- Financial statements must be for a fiscal period that ended on or after June 30, 2019
  - Same fiscal period as the IRS Form 990
- Financial statements must be:
  - Completed by an independent certified public accountant (CPA)
  - Include a CPA report that is on letterhead
  - Conducted in accordance with GAAP (audits and reviews) and GAAS (audits)
  - Be signed and dated by the CPA prior to February 26, 2021
- **Audited and/or reviewed financial statements that were prepared and available after February 26, 2021 will not be accepted (see slide 4)**







## Step 7: Financial Statements (2/3)

- If your application was denied because the financial statements were not accessible by OPM, an accessible document must be submitted on appeal
  - Submitting a password protected or unreadable document will not result in a successful appeal
- If your application was denied because the name on the financial statements was not the same as the legal name of the organization (listed on Step 6), then you must submit:
  - Financial statements with the correct name;
  - Acceptable DBA documentation





## Step 7: Financial Statements (3/3)

- An organization with an annual revenue of \$250,000 or more as reported on the IRS Form 990 must submit audited financial statements
- Those with an annual revenue of at least \$100,000 but less than \$250,000 are required to submit either audited or reviewed financial statements
- Compiled financial statements will not be accepted
- If the incorrect statement was certified, the organization must certify to the correct statement based on its total revenue reported on the IRS Form 990





## Step 8: IRS Form 990, or pro forma (1/5)

- **An IRS Form 990, or pro forma IRS Form 990, that was prepared and available after February 26, 2021 will not be accepted (see slide 4)**
  - However, an IRS Form 990 that was amended and submitted to the IRS after the application deadline may be submitted
- **IRS Form 990EZ, PF, N and other variations will not be accepted**
- IRS Form 990, or pro forma IRS Form 990, deficiencies require a revision to the document
- Revised IRS Form 990s must be amended with the IRS
  - The document must be marked as amended and submitted to the IRS
  - If your organization is submitting a *pro forma* IRS Form 990, you are not required to submit the revised document to the IRS





## Step 8: IRS Form 990, or pro forma (2/5)

- If your IRS Form 990, or pro forma IRS Form 990, was not accessible by OPM, an accessible document must be submitted on appeal
  - Submitting a password protected or unreadable document will not result in a successful appeal
- If your organization was denied for not submitting an IRS Form 990, or pro forma IRS Form 990, or the document could not be accessed, please ensure that your organization is in compliance with the financial statements requirement (refer to slide 33)
- Ensure that financial statements are submitted on appeal (if not previously submitted with your original application) if your organization is required to submit audited or reviewed financial statements; failure to submit required financial statements will not result in successful appeals





## Step 8: IRS Form 990, or pro forma (3/5)

- The IRS Form 990 submitted on appeal must be signed and dated by an officer at the organization prior to February 26, 2021
- **Except in the cases of documents amended with the IRS, OPM will not accept an IRS Form 990, or pro forma IRS Form 990, that was dated after the application deadline**
- The IRS Form 990 must be for the same fiscal period as the financial statements submitted (if required) on Step 7
  - For the 2021 application period, the documents must be for the fiscal period that ended on or after June 30, 2019
  - If the two documents have different fiscal periods, the denial of eligibility will not be overturned





## Step 8: IRS Form 990, or pro forma (4/5)

- Part VIII (Line 12) must report the organization's total revenue. If there was no revenue, enter "0". OPM will not interpret a blank response as \$0
- Part IX (Line 25) must report the Management and General Expenses (Column C) and Fundraising Expenses (Column D)
- If there were no expenses in these categories, enter "0"; OPM will not interpret a blank response as \$0
- Part XII must report the accounting method used to prepare the form
  - Accrual method is required to be in accordance with GAAP
  - Exception is organizations with total revenue under \$100,000 may use another method of accounting





## Step 8: IRS Form 990, or pro forma (4/5)

- If your application was denied because the name or EIN on the IRS Form 990 was not the same as the one on the CFC application, then you must submit:
  - The IRS Form 990, or pro forma IRS Form 990, with the correct name;
  - Acceptable DBA documentation





## Pro forma IRS Form 990

- The pro forma IRS Form 990 is not a different version of the IRS Form 990
- It is the same form but with only certain parts completed for CFC purposes
- A blank IRS Form 990 can be downloaded on Step 8 of the application
- The following sections must be completed:
  - 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)

**Any required sections remaining incomplete will result in an unsuccessful appeal**







Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2018**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A** For the 2018 calendar year, or tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_\_\_\_

**B** Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

**C** Name of organization: \_\_\_\_\_

Doing business as: \_\_\_\_\_

Number and street (or P.O. box if mail is not delivered to street address): \_\_\_\_\_ Room/suite: \_\_\_\_\_

City or town, state or province, county, and ZIP or foreign postal code: \_\_\_\_\_

**D** Employer identification number: \_\_\_\_\_

**E** Telephone number: \_\_\_\_\_

**F** Name and address of principal officer: \_\_\_\_\_

**G** Gross receipts \$: \_\_\_\_\_

**H(a)** Is this a group return for subsidiaries?  Yes  No

**H(b)** Are all subsidiaries included?  Yes  No  
If "No," attach a list. (see instructions)

**H(c)** Group exemption number: \_\_\_\_\_

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: \_\_\_\_\_

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: \_\_\_\_\_

**M** State of legal domicile: \_\_\_\_\_

<b>Part I Summary</b>		Prior Year	Current Year
<b>1</b> Briefly describe the organization's mission or most significant activities:			
<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
<b>3</b> Number of voting members of the governing body (Part VI, line 1a)		<b>3</b>	
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)		<b>4</b>	
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)		<b>5</b>	
<b>6</b> Total number of volunteers (estimate if necessary)		<b>6</b>	
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12		<b>7a</b>	
<b>b</b> Net unrelated business taxable income from Form 990-T, line 38		<b>7b</b>	
<b>8</b> Contributions and grants (Part VIII, line 1h)			
<b>9</b> Program service revenue (Part VIII, line 2g)			
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)			
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)			
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)			
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)			
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶			
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)			
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)			
<b>19</b> Revenue less expenses. Subtract line 18 from line 12			
<b>20</b> Total assets (Part X, line 16)		Beginning of Current Year	End of Year
<b>21</b> Total liabilities (Part X, line 26)			
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20			

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_

Type or print name and title: \_\_\_\_\_

**Paid Preparer Use Only**

Print/type preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check  if self-employed PTIN: \_\_\_\_\_

Firm's name: \_\_\_\_\_ Firm's EIN: \_\_\_\_\_

Firm's address: \_\_\_\_\_ Phone no.: \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2018)





**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										





Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; and Other Revenue.





**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
a				
b				
c				
d				
e				
f				
g				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
a				
b				
c				
d				
e				
25				
26				





**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1
2	Total expenses (must equal Part IX, column (A), line 25)	2
3	Revenue less expenses. Subtract line 2 from line 1	3
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4
5	Net unrealized gains (losses) on investments	5
6	Donated services and use of facilities	6
7	Investment expenses	7
8	Prior period adjustments	8
9	Other changes in net assets or fund balances (explain in Schedule O)	9
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		





## Board Governance (1/5)

- Number of voting members (Part I, Line 3) must be equal to or less than the number of individuals reported as 'Individual trustee or director' or 'Institutional trustee' (Part VII, Column C)
  - The IRS Form 990 instructions define a 'director or trustee' as a member of the organization's governing body but only if the member has voting rights
  - Therefore, individuals identified only as an 'Officer' do not count as trustees





Form 990 (2018)

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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule C response is required for this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, Highest Compensated Employees**

**1a** Complete this table for all persons who received reportable compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees, key employees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no reportable compensation was paid.
- List all of the organization's **current** highest compensated employees (other than an officer, director, trustee, or key employee.) See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, directors, trustees, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** highest compensated employees who, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: officers; directors or trustees; general trustees; officers; key employees; highest compensated employees; and former officers, directors, trustees, key employees, and highest compensated employees.

Check this box if neither the organization nor any related organization controlled any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer	Director/Trustee	Key employee	Highest compensated employee	Former officer	Former director/trustee			
(1) Malcom Smith		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			0	
(2) Rebecca Greenleaf		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			0	
(3) John Brown		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			0	
(4) Jacob Net		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		0		
(5) Sarah Glass		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		0		
(6) Michelle Drapper		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		0		
(7) Theresa Black		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		0		
(8)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
(9)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				





**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, Highest Compensated Employees**

**1a** Complete this table for all persons required to be reported in this Part VII for compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 7 on W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, directors, trustees, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** officers or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: institutional trustees; officers; key employees; highest compensated employees; and former officers.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dated line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Malcom Smith		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(2) Rebecca Greenleaf		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(3) John Brown		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(4) Jacob Neil		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(5) Sarah Glass		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(6) Michelle Drapper		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(7) Theresa Black		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(8)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0







## Board Governance (4/5)

- For each trustee, compensation information must be reported on Part VII, Columns D, E, and F; each column must be completed
- If no compensation was received, “0” must be entered or the box above the table on Part VII must be checked to disclose that neither the organization nor any related organization compensated any officer, director, or trustee during the fiscal period
  - If no compensation was received, enter “0”. OPM will not interpret a blank response as \$0
- Changes to the reporting of the organization’s governing body on the IRS Form 990 requires that the document be amended and submitted to the IRS and to OPM (unless it is a pro forma IRS Form 990)





## Board Governance (5/5)

- The appeal will not be overturned if:
  - The number of voting members (Part I, Line 3) exceeds the number of trustees (Part VII)
  - Compensation information is not provided for each trustee (in Part VII, Columns D, E, and F)
  - The majority of the trustees received compensation



# Certification Statements

- If your organization was denied because of missing and/or incorrect certification statements on Steps 3-11, you must certify to the correct statements
- All organizations must certify to all certification statements, as applicable
- If the certification statement(s) do not appear on the appeals page for your organization, copy and paste the applicable statements into a Word document, sign and date it, and upload it as a .pdf with your appeal





# Appeal Decisions

- **Target date for decisions by OPM on all appeals is July 27<sup>th</sup>**
- Charity application records and CFC charity lists will be updated based on final appeal decisions
- **Charities with overturned denials (i.e. approved on appeal) must complete listing information and pay the listing fee by August 6**
  - **All approved organizations must pay the listing fee to be included on the CFC Charity List**
  - **Late payments will not be accepted**
- OPM encourages charities with sustained denials to reapply during the next application period which will begin in December 2021





# Contact Us

For process & technical questions:

**CFC Customer Care Center**

[support@cfcharities.org](mailto:support@cfcharities.org)

(888)232-4935 (Toll Free)

(608)237-4935 (Local)

TTY: (800)203-8280 (Toll Free)

TTY: (608)268-7740 (Local)

For policy questions:

**U.S. Office of Personnel Management  
Office of CFC**

[cfc@opm.gov](mailto:cfc@opm.gov)

(202)606-2564

