

# 2010 COMBINED FEDERAL CAMPAIGN APPLICATION CHECKLIST

The elements of the 2010 CFC Application are listed below. Please use this list as you assemble your application.

- Completed application form: Paper document with original signatures on page 4. Failure to mark a box for each certification will result in the denial of the application.
- Attachment A: Description of services in at least 15 states or 1 foreign country over the last three-year period (2007, 2008, 2009). **PLEASE NOTE:** Unless advised otherwise, we strongly recommend you update the Attachment A used in the 2009 CFC application. **If you are unable to locate a copy of this document, please contact our office.**
- Attachment B: IRS determination letter (see Certification 2 in 2010 CFC Instructions)
- Attachment C: Audited financial statements (dated on or after June 30, 2008)
- Attachment D: IRS Form 990 (dated on or after June 30, 2008)
- Submission of state registrations checklist to participate in other campaigns

## HOW AND WHERE TO SEND DOCUMENTS:

1. The 4-page completed application must be submitted as hard copy with original signatures. Faxed and emailed copies of this document are not accepted.
2. Attachment A is preferred as an electronic document – either Word, Excel or a combination of the two. This will make it easier for our staff to help you if revisions are recommended.
3. All other attachments to the application may be sent in whatever format is most convenient to you. We strongly encourage electronic submissions.

<b>MAIL DOCUMENTS TO:</b> Admissions Office ADCA 10 Chestnut Street Salem, MA 01970	<b>EMAIL DOCUMENTS TO:</b> <a href="mailto:admissions@aging-disabilities.org">admissions@aging-disabilities.org</a>	<b>FAX DOCUMENTS TO:</b> 978-236-7272
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**QUESTIONS?** Please call our Administrative Office at 978-594-0404 and dial extension 201 for the Admissions Department.

# 2010 COMBINED FEDERAL CAMPAIGN APPLICATION INSTRUCTIONS

## DEFINITIONS

**Office of Personnel Management (OPM):** The government agency that administers the Combined Federal Campaign.

**Federation:** Tax-exempt membership organization representing the applicant in the CFC. For organizations applying to the CFC through ADCA, this space on the application form should be marked "ADCA."

**Organization:** Legal name of the applicant organization. If the name of the applicant organization differs from the name that appears on the IRS determination letter, the IRS Form 990, or audited financial statements, documentation from the IRS or state government authorizing use of this name must accompany the application. The EIN must be included.

**Primary Mailing Address:** The organization's primary mailing address will be used by federation for all correspondence and distributions.

**Street Address:** If you have provided a P.O. Box as your primary mailing address, the CFC requires that you also include a street address.

**Public Phone:** Organization's telephone number.

**Fax:** Best fax number to reach primary contact person.

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

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

**5 Digit CFC Number:** If your organization participated in the 2008 or 2009 CFC, you will have been assigned a 5 digit number. If you were a member of our federation in the 2009 CFC you will find your code on our website. If you do not know your 5 digit CFC number please contact us.

**Primary Contact Person:** The individual to whom the federation will direct communications regarding the status of participation in the CFC.

**Contact for CFC Application:** The individual with whom the federation staff will be working on a day-to-day basis to complete the 2009 CFC application. For example, whom do we call when dealing with Attachment A?

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

## INSTRUCTIONS

Applicants must check a box next to each certification statement. In some instances, applicants must choose from more than one option. If no box is checked, the omission will be considered a refusal to certify and will result in the denial of the application.

### CERTIFICATION 1

Check the one appropriate box. **Include *Attachment A*.**

For the 2010 CFC, applicants must demonstrate that they provided services in at least 15 different states or one foreign country over the three year period 2007, 2008, and 2009. Applicants should submit a schedule with a detailed description of the services in each state (minimum 15) or foreign country (minimum 1), including the year of service. The schedule must make a clear showing of national and/or international presence. Simply providing a list of states or countries where an organization conducts or provides real services, benefits or program activities is not sufficient.

Please note that Certification 3 requires that applicants confirm they provided human health and welfare services in 2009. Therefore, applicants should ensure that their Attachment A includes evidence of such services in 2009.

For more information on how to prepare Attachment A, please see [OPM Suggestions for Attachment A](#) and our own [Federation Advice on Attachment A](#). Both documents are available on the federation website.

### CERTIFICATION 2

**Include as *Attachment B* a copy of the organization'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.

Organizations that are part of an IRS group exemption must provide a copy of the IRS letter granting the group exemption, as well as the list of subordinates that are covered by the group exemption. The EIN on the applicant's Form 990 must match the EIN on the IRS determination letter.

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

**Each applicant's 501(c)(3) status will be verified with the IRS.** Applicants 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.

### CERTIFICATION 3

Human health and welfare services provided in calendar year 2009 must be reflected in ***Attachment A***. Note that essentially all 501(c)3 organizations are deemed to provide human health and welfare services. Cultural and human rights activities, for example, definitely qualify.

#### **CERTIFICATION 4**

**Include as *Attachment C* a copy of the organization's audited annual financial statements.**

Applicants must certify that they account for their funds on an accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) and have an annual audit of their fiscal operations performed by an independent certified public accountant in accordance with Generally Accepted Auditing Standards (GAAS). No other basis of accounting is acceptable under GAAP. The cash basis, modified cash basis, modified accrual basis, and any other methods are not acceptable.

The audited financial statements and IRS Form 990 (see Certification 5) must be prepared using the accrual method of accounting and must cover the same fiscal period that ended not more than 18 months prior to January 2010 (i.e. ending on or after June 30, 2008).

#### **CERTIFICATION 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 2010.**

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 (Schedule B is not required), if applicable, to be eligible for the CFC. If the IRS does not require the organization to file the Form 990, the organization must complete and submit a pro forma IRS Form 990. IRS Forms 990EZ, 990PF, and comparable forms will not be accepted. However, a smaller organization that files Form 990EZ may submit it, with a Pro Forma Form 990, in lieu of a complete IRS Form 990.

The audited financial statements (see Certification 4) and IRS Form 990 must be prepared using the accrual method of accounting and must cover the same fiscal period ended not more than 18 months prior to January 2010 (i.e. ending on or after June 30, 2008).

#### **How do I complete a Pro Forma Form 990?**

Submit the following pages of the 2008 Form 990 with required information.

- Page 1 (organization identifying information, Part I and Part II. Part II must include the "signature of officer");
- Pages 7 and 8 (Part VII);
- Page 9 (Part VIII);
- Page 10 (Part IX);
- Page 11 (only Part XI, Financial Statements and Reporting).

#### **CERTIFICATION 6**

**Calculate and enter the organization's annual percentage for administrative and fundraising expenses.** The percentage is computed from the IRS Form 990 by adding the amount reported as "management and general" to "fundraising" and then dividing the resulting total by "total revenue." No other method may be used to calculate this percentage.

**If using the 2007 Form 990:** Line 14 and Line 15 should be added together and divided by Line 12. These lines are found on page 1 of your 2007 Form 990.

**If using the 2008 Form 990:** Lines 25c and 25d (located in Part IX on page 10) should be added together and divided by Line 12a (located in Part VIII on page 9).

#### **CERTIFICATION 7- CERTIFICATION 10**

Self-explanatory

#### **CERTIFICATION 11**

For further information please visit the OPM website at [www.opm.gov/cfc](http://www.opm.gov/cfc). There you will find CFC Memo 2005-13 and a link to the Specially Designated Nationals and Blocked Persons List (SDN List).

## **WHAT HAPPENS NEXT**

We will work with each applicant until we judge that the organization meets all the requirements of the CFC. If we believe an organization does not qualify, we will inform the organization.

We will submit to OPM all applications we are recommending for admission in the middle of January. OPM will review the applications we submit and make the final determination about admission.

We will notify applicants by e-mail when we have submitted their applications to OPM. At that time, we will request additional information for the CFC catalog.

#### ***IF AN ORGANIZATION IS DENIED ADMISSION***

Occasionally OPM disagrees with the federation's recommendation for admission. In these cases, the federation will receive a letter stating the reason(s) for the denial. If the organization wishes to appeal the decision to the Director of OPM, the federation will advise and assist with the appeal process. The written appeal must be received by OPM within ten business days of the receipt of the denial letter.