

**2020 CFC Application Completeness Review Checklist for
Independent and Member Organizations**

OPM does not conduct courtesy reviews of applications. 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.

STEP 1: CHARITY CONTACT INFORMATION

- Yes** **No** Is the charity contact information provided? ***OPM will send the eligibility decision and other CFC 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.***

STEP 2: APPLICATION TYPE

- Yes** **No** Is the organization type selected?
- Yes** **No** Is the organization's affiliation selected?
- Yes** **No** If part of a federation, is the parent federation code provided?

STEP 3: HUMAN HEALTH & WELFARE SERVICES

- Yes** **No** Is the certification statement checked?

STEP 4: AREAS OF SERVICE – FOR LOCAL ORGANIZATIONS

Only for 'Group 1' application:

- Yes** **No** Is the certification statement checked?
- Yes** **No** If required, was the service address provided? ***If the office where the services were provided (as described in the Areas of Service) is different from the organization's main address, a service address must be provided.***
- Yes** **No** Are the hours of operation provided?
- Yes** **No** Is a dedicated phone number provided?
- For each service description:
- Yes** **No** Is the service provided in calendar year 2019? ***Local services delivered in 2017 and 2018 will not be considered.***
- Yes** **No** Is the number of beneficiaries or amount of monetary benefit of the services reported? Does the service description clearly state...
- Yes** **No** ... who received the service?
- Yes** **No** ... what the service was?
- Yes** **No** ... when it was delivered?
- Yes** **No** ... where it was delivered?

STEP 4: AREAS OF SERVICE – FOR NATIONAL/INTERNATIONAL AND INTERNATIONAL ORGANIZATIONS

Only for 'Group 1' application:

- Yes** **No** Is the certification statement checked?
- Yes** **No** Is an Area of Service provided for at least 15 states or one foreign country **(for national/international organizations)?**
- Yes** **No** Is an Area of Service provided for at least one foreign country **(for international organizations)?**

For each Area of Service:

- Yes** **No** Is the state or country selected?
- Yes** **No** Is a dedicated phone number provided?
- Yes** **No** Is the number of beneficiaries or amount of monetary benefit of the services reported?
Does each service description clearly state...
- Yes** **No** ... who received the service?
- Yes** **No** ... what the service was?
- Yes** **No** ... when it was delivered?
- Yes** **No** ... where it was delivered?
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At the sole discretion of OPM, service descriptions will be reviewed to determine if CFC eligibility requirements are met. The following elements do not meet the requirements for eligible services (**See CFC Memorandum 2018-09: CFC APPLICATION STANDARDS: AREAS OF SERVICE**):

- 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," "2016 to present," "fiscal year 2017", or "2016-2018," 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.

STEP 5: EXEMPTION STATUS

- Yes** **No** Are one of the three certification statements checked?
Only for 'Group 1' applicants:
If Option 2 (Group Exemption) is selected:
- Yes** **No** Is a list of subordinates that are covered by the group exemption submitted?
- Yes** **No** Does the EIN on the Form 990 match the EIN on the current list of subordinates?
- Yes** **No** If a church, is the published listing (such as a church directory) of 501(c)(3) organizations that are included in the group exemption or letter affirming the organization's status as part of the group exemption held by the central organization submitted?
If Option 3 (Chapter or Affiliate) is selected:
- Yes** **No** Is a 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 organization submitted?
Does the letter state that the local organization is covered by the national organization's...
- Yes** **No** ... 501(c)(3) tax-exemption?
- Yes** **No** ... IRS Form 990?
- Yes** **No** ... audited financial statements?
- Yes** **No** ... Is the letter signed and dated on or after October 1, 2019?

STEP 6: IRS DETERMINATION LETTER

- Yes** **No** Is an IRS Determination Letter provided, if required?
- Yes** **No** Do you wish to list your organization with a DBA name?
- Yes** **No** If 'Yes', was supporting documentation that the DBA name is recognized by a state or municipal government submitted?
- Yes** **No** Is the requested DBA name entered exactly as it appears on the supporting documentation?

STEP 7: AUDITED FINANCIAL STATEMENTS

- Yes** **No** Are one of the three certification statements checked?
Only for 'Group 1' applicants:
If Option 1 (Revenue \$250,000 or more) is selected:
- Yes** **No** Were Audited Financial Statements provided?
If 'Yes', proceed to **Audited Financial Statements below**;
If Option 2 (Revenue between \$100,000 and \$250,000) is selected:
- Yes** **No** Were Audited Financial Statements provided?
If 'Yes', proceed to **Audited Financial Statements below**;
- Yes** **No** Were Reviewed Financial Statements provided?
If 'Yes', proceed to **Reviewed Financial Statements below**;

Audited Financial Statements:

Is the auditor's report...

- Yes** **No** ... on letterhead with a signature?
- Yes** **No** ... for a fiscal period ending on or after June 30, 2018?
- Yes** **No** ... for the same fiscal period as IRS Form 990? (See Step 8)
- Yes** **No** ... for the same organization as the one listed on the CFC application?
- Yes** **No** ... for the same organization as the one listed DBA documentation?
- Yes** **No** ... for the same organization as the one listed on the IRS Form 990?
- Yes** **No** ... "conducted in accordance with generally accepted auditing standards" [GAAS]?
- Yes** **No** ... in conformity with "generally accepted accounting principles" [GAAP]?
- Yes** **No** Does the auditor's report have a qualified opinion? (*E.g. In our opinion, except for the matter described ..., the financial statements referred to above present fairly, in all material respects, the financial position of [organization] as of [date].*) **If yes, your submission does not meet CFC requirements. The audited financial statements either deviated from GAAP or was limited in scope.**
- Yes** **No** If the audit is consolidated, is there a separate audited schedule on the applicant?
- Yes** **No** Does the audit verify that the federation is honoring designations made to each member organization by distributing a proportionate share of receipts based on donor designations to each member?

Reviewed Financial Statements:

Is the CPA's report...

- Yes** **No** ... on letterhead with a signature?
- Yes** **No** ... for a fiscal period ending on or after June 30, 2018?
- Yes** **No** ... for the same fiscal period as IRS Form 990? (See Step 8)
- Yes** **No** ... for the same organization as the one listed on the CFC application?
- Yes** **No** ... in conformity with "generally accepted accounting principles" [GAAP]?

STEP 8: IRS FORM 990 (OR PRO FORMA)

- Yes** **No** Are one of the two certification statements checked?
- Yes** **No** Is an IRS Form 990 or *pro forma* IRS Form 990 provided?
- Yes** **No** Is the version of the IRS Form 990 an *IRS Form 990 EZ, 990-PF, 990-N* or a comparable form provided? **If yes, your submission does not meet CFC requirements. Only the IRS Form 990 (or pro forma) is acceptable for CFC purposes.**

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- Is the name on the IRS Form 990 (or *pro forma* IRS Form 990) the same as the name listed on the...
- Yes** **No** ... CFC application?
 - Yes** **No** ... DBA documentation?
 - Yes** **No** ... IRS determination letter (if submitted in Step 6)?
 - Yes** **No** ... audited financial statements?
 - Yes** **No** Is the EIN fully visible on the IRS Form 990 (or *pro forma*) (e.g. not redacted or asterisks in place of the numbers)?
 - Is the EIN (Page 1, box D) the same as the EIN listed on the...
 - Yes** **No** ... CFC application?
 - Yes** **No** ... IRS determination letter (if submitted)?
 - Yes** **No** ... the IRS determination letter (if submitted)?
 - Yes** **No** Is the fiscal period for a period ending on or after June 30, 2018?
 - Yes** **No** Does the IRS Form 990 (or *pro forma*) cover the same fiscal period as the audited or reviewed financial statements?
 - Yes** **No** Is the number of voting members of the governing body reported? (Part I, Line 3)
 - Yes** **No** Is the IRS Form 990 or *pro forma* IRS Form 990 signed and dated by an Officer of the organization (Part II)? **Organizations that file the IRS Form 990 electronically may submit a signed copy of the IRS Form 8879-EO or IRS Form 8453-EO in lieu of a signature on the IRS Form 990. The preparer's signature alone is not sufficient.**
 - Yes** **No** On Part VII, were board members reported by checking either "Individual Trustee or Director" or "Institutional Trustees" (Column C)? **Individuals reported as "Officer" or "Key Employee" are not considered trustees.**
 - Yes** **No** Is compensation information reported for each individual reported as a trustee (Part VII, Columns D-F)? **If no compensation was received by a trustee, a "0" must be entered in each column.**
 - Yes** **No** Is the organization's total revenue reported on the Statement of Revenue (Part VIII, Column A, Line 12)?
 - Did the Statement of Functional Expenses (Part IX) report...
 - Yes** **No** ... Management and General Expenses (Column C, Line 25)?
 - Yes** **No** ... Fundraising Expenses (Column D, Line 25)?
 - Yes** **No** Is the accounting method used to prepare the IRS Form 990 reported on the Financial Statements and Reporting (Part XII, Line 12)? **The IRS Form 990 must be prepared using the accrual method of accounting (for organizations with revenues \$100,000 or higher).**

STEP 9: ADMINISTRATIVE AND FUNDRAISING RATE (AFR)

- Yes** **No** Is the certification statement checked?
 - Yes** **No** Is the correct AFR provided in the application? **Use the Administrative and Fund Raising Rate Worksheet to calculate the AFR.**
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Administrative and Fund Raising Rate Worksheet

Use the figures from the Form 990 submitted on Step 8

Mgmt. and General Expenses: _____

(from Part IX, Line 25, Column C)

Fundraising Expenses: + _____

(from Part IX, Line 25, Column D)

Sum of AFR Expenses: = _____ \$0

Total Revenue (from Part VIII, Line 12, Column A): ÷ _____

AFR = _____ 0.0%

STEP 10: GOVERNING BODY

- Yes** **No** Is the certification statement checked?
- Yes** **No** Are the number of voting members reported on Step 10 of the application the same as what was reported on the IRS Form 990 (or *pro forma*) submitted on Step 8?
What is the number of voting members disclosed on Page 1, Line 3: _____
From the CFC Application (Step 10), what is the "Number of Voting Members of the Board" entered by the applicant: _____
- Yes** **No** Are the number of trustees reported on Step 10 of the application the same as what was reported on the IRS Form 990 (or *pro forma*) submitted on Step 8?
From the IRS Form 990 (or pro forma IRS Form 990), what is the number of trustees (or directors) in Part VII, column (C): _____
From the CFC Application (Step 10), what is the "Number of Trustees/Institutional Trustees" entered by the applicant: _____
- Yes** **No** Is an explanation provided on Step 10 if the number of trustees is fewer than the number of voting members?
To remedy the discrepancy, you may need to amend your IRS Form 990 with the IRS and submit the corrected version with your CFC application.

STEP 11: VERIFYING STATEMENTS

- Are the following five certification statements checked?
 - Yes** **No** ... Prohibited Sale or Lease of CFC Contributor Lists
 - Yes** **No** ... Non-Deceptive Activities
 - Yes** **No** ... Effective Use of Funds
 - Yes** **No** ... Use of Private Consultants and Firms
 - Yes** **No** ... Specially Designated Nationals and Blocked Persons
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