

# 2019 Application Requirements and Certifications

## **Application Deadline: Must be delivered or postmarked no later than Dec. 21, 2018.**

Review the certification statements below. You must complete the 2019 Application for Participation form to demonstrate agreement to comply with the statements and to certify the applying organization meets the application requirement. Failure to provide a check mark for each of the statements on the application will be considered as a refusal to certify and can result in the denial of the application.

1. **The federation has at least seven member charities that have applied for and meet the requirements for participation in the State of Ohio Combined Charitable Campaign.** Attach a copy of the electronic Excel spreadsheet list that includes the following information for the federation and member charities:

- \* Each organization's name and address;
- \* The employer identification number (EIN) of the federation and each member charity;
- \* 25-word descriptive statement of its direct human health and welfare benefits provided by each member charity (as noted in Section III 3.5 "definitions" of the State of Ohio CCC Policies and Procedures);
- \* The administrative/fundraising percentage of the federation and each member charity; and
- \* Each organization must identify up to two categories of health and human services. (See Requirement 7 below).

**Required documentation – Excel spreadsheet.** Submit a hard copy of this information with the application. The 25-word descriptions must be completed on the spreadsheet provided and returned by email. Emailed spreadsheets have the same deadline as the application.

2. The federation and all of its member charities participating in the CCC have current status as tax-exempt agencies under 26 U.S.C. 501(c)(3) and are eligible to receive tax deductible contributions under 26 U.S.C. 170, the Internal Revenue Code and applicable laws of the State of Ohio.

**Required documentation – IRS 501(c)(3).** Submit the IRS 501(C)(3) determination letter for any charity applying that was not approved to participate in the prior year (2018) campaign. **See Example on page 4.**

The CCC encourages organizations to request current letters from the IRS confirming the group's tax-exempt status, especially if your current letter is old, hard to read or you have changed names or addresses. This request can be made by contacting the IRS at (877) 829-5500.

3. The federation and all of its member charities participating in the CCC shall provide an IRS 990.

- A. All IRS 990's must cover the fiscal period within two years prior to the campaign year. (ie: 2019 campaign will require a 990 that covers a timeframe including Jan. 2017 or more current).
- B. Include IRS 990 pages 1, 9 and 10 (**page one must be signed**). A physical signature is preferred but an electronic signature with a pin number will be accepted.
- C. **If the Internal Revenue Service does not require your organization to file the Form 990, you must still complete the IRS 990** in accordance with IRS regulations to be eligible for the CCC.
  - IRS Forms 990 EZ, 990PF, and comparable forms are not accepted.
  - However, smaller organizations that file IRS Form 990 EZ may submit it along with completed pages 1, 9 and 10 of the IRS Form 990.
  - These IRS 990 forms are for application purposes only and will not be filed with the IRS.
  - If a non-filing organization prefers, the following language can be added to the bottom of the 990 under the section with the organization's signature: "This form was completed solely for the purpose of submitting an application to the State of Ohio Combined Charitable Campaign."

**Required documentation – IRS Form 990.** Submit **pages 1, 9 and 10** of the most recently completed and signed IRS Form 990 for the federation AND ALL OF ITS MEMBER CHARITIES. **See Example on page 4.**

4a. **The federation and all of its member charities participating in the CCC have administrative costs of 28.0 percent or less.** Pursuant to the State of Ohio Combined Charitable Campaign Policies and Procedures, “Administrative Costs” are defined as follows: an organization’s percentage of total support and revenue spent on administration and fundraising. For CCC reporting purposes, this percentage is computed from information on IRS Form 990, by adding the amount spent on “management and general” (currently line 25C on page 10) to “fundraising” (currently line 25D on page 10) then dividing the sum by “total revenue” (currently line 12A on page 9).

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%).

<b>Example:</b>			
Add line 25C (pg. 10) (management and general)	_____		
and Line 25D (pg. 10) (fundraising)	+ _____	=	_____ Total
Enter Line 12A (pg. 9) (total revenue)	_____		
Divide total of lines 25C and 25D by line 12A. The result is the percentage of overhead: _____%			

**OR**

4b. **The federation and/or any member charity has “administrative costs” in excess of 28.0 percent of total revenue as calculated in 2a.** In this case, the federation or member charity must demonstrate to the satisfaction of the SSC that those costs are reasonable and include a formal plan to reduce these expenses. The SSC may reject any application from a federation and/or member charity with administrative costs in excess of 28.0 percent of total revenue. The justification and plan should include the following:

- \* Detailed description of why the administrative costs are more than 28.0 percent;
- \* Specifics on what the agency is doing to lower the percentage; and
- \* Indicate if the action plan to lower the percentage is currently in progress.

**Required documentation – Administrative costs over 28.0 percent.** Submit justification and a formal plan to reduce expenses for each federation and member charity with administrative costs in excess of 28.0 percent.

5. The federation and all of its member charities participating in the CCC are incorporated and/or authorized to do business within Ohio as voluntary, not-for-profit organizations. They are also current in their requirements to register, pay a filing fee, and file the annual financial reports with the Ohio Attorney General, registered and reporting annually with the Ohio Attorney General as required by Chapters 109 and 1716 of the Ohio Revised Code. To verify current status with the Ohio Attorney General’s Office, each federation must provide a printout from the Ohio Attorney General’s website verifying their federation’s compliance. This website can be located at <http://www.ohioattorneygeneral.gov/CharitableSearch>.

**Required documentation – Attorney General Verification** No documentation is required this year for returning federations and charities. Verification will be required for any new federation the first year it applies.

6. The organization names on all documentation provided for federation/member charities must match. This includes the IRS 990, 501(c)(3) and the 25-word description listing. If names do not match, official documentation of name change must be provided from the IRS, Ohio Secretary of State, or the Ohio Attorney General.

**Required documentation – Name change.** Submit official documentation of name change, if applicable.

7. The federation and all of its member charities participating in the CCC have been in existence for at least two years prior to the date of this application, and during that two-year period, provided funds, programs or services directed at one or more of the common human needs as defined under “Direct Health and Human Services” in the definition section of the State of Ohio Combined Charitable Campaign Policies and Procedures. These services are not a part of any program operated by government or by any educational institution.

**Required documentation – Brochure.** Submit documentation describing health and human services provided. Acceptable marketing materials include brochure, pamphlet, or charity flier. Annual Reports will not be accepted. Provide this for any charity applying that was not approved to participate in the prior year (2018) campaign..

8. Each organization must identify up to two categories of health and human services which most closely identify the type of mission, services and activities provided. Categories are listed below and can also be found in the CCC Policy and Procedures section III, 3.5.

- a. Health support and services
- b. Research or education in the health fields
- c. Safety and protective services for children and adults
- d. Food and nutrition services; Preparation and delivery of meals
- e. Family child, and adult care; Foster care for children or adults
- f. Programs for school age children with special needs
- g. Home management and maintenance
- h. Transportation services
- i. Information, referral and counseling services
- j. Emergency shelter, care and relief
- k. Adoption assistance
- l. Neighborhood and community organization
- m. Services to meet recreational and cultural needs
- n. Social adjustment and rehabilitation services
- o. The protection, preservation or restoration of the air, water and land, if these provide direct benefits to people
- p. The preservation of the rights of animals for those animals that provide direct benefits to people.

**Required documentation - Must identify up to two categories of health and human services** and list them on the Excel Spreadsheet detailed in Requirement 1.

9. An active and responsible governing body directs the federation and each of its member charities that participate in the CCC. Each governing body consists of members who have no material conflict of interest and a majority of whom serve without compensation.

10. The federation and all of its member charities participating in the CCC, adopt and employ the Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations, and make available to the general public an annual external audit by an independent public accountant or, in the case of those federations and/or member charities with annual budgets less than \$250,000, make available a copy of their IRS Form 990.

11. The federation and all of its member charities participating in the CCC have stated policies of non-discrimination and comply with all the requirements of state and federal laws and regulations on non-discrimination and equal opportunity with respect to clients, officers, employees and volunteers.

12. I certify that, as of the date on which this application is being submitted to the CCC, the organizations named in this application do not knowingly employ individuals or contribute funds to entities or persons on either the U.S. Department of Treasury's Office of Foreign Assets Control Specially Designated Nationals List or the Terrorist Exclusion List. Should any change in circumstances pertaining to this certification occur at any time, the organization will notify the CCC immediately.

## **ADDITIONAL RESOURCES:**

- 2019 Application for Participation
- 2019 Application Document Checklist

See page 4 for examples of 501(c)(3) and IRS 990 documents.

### **Application contact:**

**If you have questions during the application process, please contact:**

Jeanene Tooill  
CCC Campaign Associate  
Campaign Coordinating Organization  
Email: [Jeanene.Tooill@uwcentralohio.org](mailto:Jeanene.Tooill@uwcentralohio.org)  
Phone: 614-227-8718, 800-279-9714 x1

### **Important information**

**Must be delivered or postmarked no later than:  
December 21, 2018**

**Deliver or mail to:  
Jeanene Tooill, Campaign Coordinating Organization  
360 S. Third Street, Columbus, Ohio 43215-5485**

## Requirement 3 – IRS 990

Form **990** Return of Organization Exempt From Income Tax  
 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.

OMB No. 1545-0047  
**2017**  
 Open to Public Inspection

A For the 2017 calendar year, or tax year beginning \_\_\_\_\_, 2017, 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 for P.O. box if mail is not delivered to street address Room/suite  
 City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number  
 E Telephone number  
 F Gross receipts \$

G Name and address of principal officer:  
 H(a) Is this a group return for subordinates? Yes  No   
 H(b) Are all subordinates included? Yes  No   
 If "No," attach a list. (See instructions.)  
 H(c) Group exemption number ▶

I Tax-exempt status:  501(c)(3)  501(c)(1) (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: \_\_\_\_\_

Should say "2017" here  
 OR  
 Should have a date that is **January 2017** or more current listed here.

**NOTE: 990 must be signed.** Paid preparer signature is acceptable.

## Requirement 2 – IRS Letter of Determination

IRS Department of the Treasury  
 Internal Revenue Service  
 P.O. Box 2508  
 Cincinnati OH 45201

In reply refer to: 0248222025  
 May 11, 2009 LTR 4167C E0  
 000000 00 000  
 00016157  
 BODC: TE

Employer Identification Number: [Redacted]  
 Group Exemption Number: 8545  
 Person to Contact: R Clemons  
 Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 30, 2009, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in January 1987, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

The Employer Identification Number should be listed on the letter in one of these two locations.

Agency name listed here should match the name listed on the IRS 990.  
 If not, name change documentation is required

If your 501(c)3 is missing the Employee Identification Number, the name or address is not current, or the form is not legible, please contact the IRS and request an updated letter.

Organizations that are applying under another organizations Employer Identification Number, must ensure that the 501(c)3 includes group exemption, subordinate language like that listed here.