

2020 Combined Charitable Campaign Application Requirements and Certifications

Application Deadline: Must be delivered or postmarked no later than December 20, 2019

Review the certification statements below. You must complete the 2020 Application for Participation form to demonstrate agreement to comply with the statements and to certify the applying organizations meet the application requirements. 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.

Requirements for ALL Combined Charitable Campaigns:

1. 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 (2019) campaign. **See Example on page 5.**

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.

2. The federation has **at least three member charities** that have applied for and have met the requirements for participation in the Combined Charitable Campaigns.

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. (i.e.: 2020 campaign will require a 990 that covers a timeframe including Jan. 2018 or more current).
- B. Include IRS 990 pages 1, 9 and 10 only (**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 Combined Charitable Campaign."

Required documentation – IRS Form 990. Submit **only 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 Examples on page 5.**

4a. **The federation and all of its member charities participating in the CCC have administrative costs of 28.0% percent or less.** Administrative Costs are defined as 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; each must be listed to the tenth of a percent (e.g. 15.7%).

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

- * Detailed description of why the administrative costs are more than 28.0%;
- * 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%. Submit justification and a formal plan to reduce expenses for each federation and member charity with administrative costs in excess of 28.0%.

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 new federation/charity must provide a printout from the Ohio Attorney General's website verifying their federation and members' 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 is required for any new federation or charity 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.

8a. The federation and all applying member charities must have provided funds, programs or services directed at one or more of the common human needs as listed in Requirement 8b for at least two years. These services are not a part of any program operated by government or by any educational institution.

Required documentation – Marketing materials. 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 (2019) campaign.

8b. Each organization must identify up to two categories of health and human services, from the list below, which most closely identify the type of mission, services and activities provided. More detailed category descriptions can be found in the CCC Policies and Procedures for each campaign.

- | | | | | | | | |
|---|-------------|---|----------------|---|--------------|---|-------------------------------|
| A | Education | D | Social Justice | G | Adult/Senior | J | Public Safety/Disaster Relief |
| B | Health | E | Hunger | H | Youth | K | Community Improvement |
| C | Environment | F | Housing | I | Animal | L | Other |

Required documentation - Must identify up to two categories of health and human services and list them on the Excel Spreadsheet detailed in Requirement 13.

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. As of the date on which this application is being submitted to the CCC, the federation must certify that 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.
13. The federation must complete the Charity Spreadsheet provided in an electronic format (Excel spreadsheet provided) for the federation and all applying member charities. Attach a copy of the electronic Excel spreadsheet that includes, but is not limited to, the following information for the federation and member charities:
 - Each organization's name, address, website and county (if located in Ohio);
 - 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;
 - 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 8).

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.

Additional Requirements for The Ohio State University Combined Charitable Campaign:

- O1:** All member charities participating in Bucks for Charity must demonstrate a State of Ohio service area defined as providing education, health and human services of benefit **within the State of Ohio**. Federations are not required to have a local presence.
- O2:** Agencies that are not located in Ohio must provide documentation of services provided in Ohio.

Additional Requirements for the Franklin County Combined Charitable Campaign:

- F1:** All member charities participating in the CCC must demonstrate a local presence defined as providing education, health and human services of benefit **within Central Ohio** (Franklin and contiguous counties). Federations are not required to have a local presence.
- F2:** The **federation** has secured and maintains on file a current City of Columbus Charitable Solicitation permit.

Required documentation - Provide a copy of the current permit or exemption for the federation. City permit must be current or if you are applying for re-issue, it must be submitted to the City prior to the application deadline and a copy of the city permit application must be submitted along with campaign application. Permit review process can take up to 30 days to complete so please plan accordingly. It is recommended to mail the application permit request to: Columbus

Charitable Solicitations Board, License Section – Attn: Glenn Rutter, 4252 Groves Rd., Columbus, OH 43232. If a charity is exempt, documentation from the Ohio Attorney General's office must be provided.

Additional Requirements for the City of Columbus Combined Charitable Campaign:

C1: Pursuant to section 1702 of the Ohio Revised Code, the **federation and all of its member charities** are registered or exempt with the Ohio Secretary of State's Office and shall provide proof of registration.

Required documentation – Provide a copy of Secretary of State registration for the federation and all applying member charities.

C2: The **federation and all of its member charities** have secured and maintain on file a current City of Columbus Charitable Solicitation permit. If a charity is exempt, documentation from the Attorney General's office must be provided.

Required documentation - Provide a copy of the current permit or exemption for the federation and all applying member charities. City permit must be current or if you are applying for re-issue, it must be submitted to the City prior to the application deadline and a copy of the city permit application must be submitted along with campaign application. Permit review process can take up to 30 days to complete so please plan accordingly. It is recommended to mail the application permit request to: Columbus Charitable Solicitations Board, License Section – Attn: Glenn Rutter, 4252 Groves Rd., Columbus, OH 43232. If a charity is exempt, proof must be provided. Required proof would be documentation from the Ohio Attorney General's office.

ADDITIONAL RESOURCES:

2020 Application for Participation
2020 Application Document Checklist
2020 Email Request for Application

**Application materials must be delivered or
postmarked no later than December 20, 2019.**

Application contact:

Jeanene Tooill
CCC Campaign Coordinator
Campaign Coordinating Organization
Email: Jeanene.Tooill@uwcentralohio.org
Phone: 614-227-8718, 800-279-9714 x1

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 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 _____
 G Gross receipts \$ _____

F Name and address of principal officer: _____
 H(a) Is this a group return for affiliated? 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) 501(c)(29) 501(c)(27) 501(c)(28) 501(c)(25) 501(c)(26) 501(c)(24) 501(c)(23) 501(c)(22) 501(c)(21) 501(c)(20) 501(c)(19) 501(c)(18) 501(c)(17) 501(c)(16) 501(c)(15) 501(c)(14) 501(c)(13) 501(c)(12) 501(c)(11) 501(c)(10) 501(c)(9) 501(c)(8) 501(c)(7) 501(c)(6) 501(c)(5) 501(c)(4) 501(c)(3) 501(c)(2) 501(c)(1)

J Website: _____
 K Form of organization: Corporation Trust Association Other _____
 L Year of formation: _____
 M State of legal domicile: _____

Should say "2018" here

OR

Should have a date that is **January 2018** 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
 0000000000
 00016157
 BODC: TE

Employer Identification Number: _____
 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 organization's Employer Identification Number, must ensure that the 501(c)3 includes group exemption, subordinate language like that listed here.