

**2018 CFC Application**  
**Completeness Review Checklist for Independent and Member Organizations**

*OPM is no longer conducting courtesy completeness 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?  
*Applicants are encouraged to provide more than one email address. Notifications regarding the application and the CFC program will only be communicated via email. Applicants are not restricted on the number of email addresses that it provides.*

**STEP 2: APPLICATION TYPE**

**Yes No**

- Is the organization type selected?  
  Is the organization's affiliation selected?  
  If part of a federation, is the parent federation code provided?

**STEP 3: HUMAN HEALTH & WELFARE SERVICES**

**Yes No**

- Was the certification statement checked?

**STEP 4: AREAS OF SERVICE – FOR LOCAL ORGANIZATIONS**

*Only for 'Group 1' application:*

**Yes No**

- Was the certification statement checked?  
  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.*  
  Are the hours of operation provided?  
  Is a dedicated phone number provided?
- For each service description:
- Was the service provided in calendar year 2017?  
*Local services delivered in 2015 and 2016 will not be considered.*  
  For each service description, is the number of beneficiaries or amount of monetary benefit of the services provided?  
Does the service description clearly state:  
  ...who received the service?

- ...what the service was?
- ...when it was delivered?
- ...where it was delivered?

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

*Only for 'Group 1' application:*

**Yes No**

- Was the certification statement checked?
- For national/international organizations, was an Area of Service provided for at least 15 states or one foreign country?
- For international organizations, was an Area of Service provided for at least one foreign country?

For each service description:

- Was the state or country selected?
- Is a dedicated phone number provided?
- For each service description, is the number of beneficiaries or amount of monetary benefit of the services provided?

Does the service description clearly state:

- ...who received the service?
- ...what the service was?
- ...when it was delivered?
- ...where it was delivered?

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:

Mission statement	The service description should be of actual services provided and not the services offered and/or available.
Broad description of services	Naming a program or activity such as <i>tutoring, food bank, counseling</i> does not sufficiently provide details on who, what, when and where the service was delivered.
Repetitive narratives	Using the same service description, number of beneficiaries and/or monetary value does not allow OPM to adequately determine that real services were provided or to accurately determine the individuals or entities who benefited.
Listing of affiliated groups	Listing affiliated groups does not sufficiently demonstrate provision of real services by the applicant.
De minimis services, benefits, assistance, or other program activities <b>for Local Organizations</b>	Services, benefits, assistance, or other program activities will be determined to be de minimis if, in the sole discretion of OPM, 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 in 2017 (e.g. one beneficiary/\$500 monetary value in Washington).

De minimis services, benefits, assistance, or other program activities for <b>National/International and International Organizations</b>	Services, benefits, assistance, or other program activities will be determined to be de minimis if, in the sole discretion of OPM, 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 (e.g. one beneficiary served each year from 2015-2017 in Germany).
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See Step 4 for more instructions on how to complete the Areas of Service.

### **STEP 5: EXEMPTION STATUS**

**Yes No**

- Was one of the three certification statements checked?

Only for 'Group 1' applications:

If Option 2 (Group Exemption) was selected:

- Was a list of subordinates that are covered by the group exemption submitted?
- Does the EIN on the Form 990 match the EIN on the current list of subordinates?
- If a church, was 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) was selected:

- Was 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 501(c)(3) tax-exemption, IRS Form 990 and audited financial statements?
- Was the letter signed and dated on or after October 1, 2017?

### **STEP 6: IRS DETERMINATION LETTER**

**Yes No**

- Was an IRS Determination Letter required?
- If 'Yes', was an IRS Determination Letter provided?
- Do you wish to list your organization with a DBA name?
- If 'Yes', was supporting documentation that the DBA name is recognized by a state or municipal government submitted?
- Is the requested DBA name entered exactly as it appears on the supporting documentation?

## **STEP 7: AUDITED FINANCIAL STATEMENTS**

**Yes No**

- Was one of the three certification statements checked?

*Only for 'Group 1' applications:*

If Option 1 (Revenue \$250,000 or more) was selected:

- Were Audited Financial Statements provided?  
If 'Yes', proceed to ***Audited Financial Statements*** below;

If Option 2 (Revenue between \$100,000 and \$250,000) was selected:

- Were Audited Financial Statements provided?  
If 'Yes', proceed to ***Audited Financial Statements*** below;
- Were Reviewed Financial Statements provided?  
If 'Yes', proceed to ***Reviewed Financial Statements*** below;

**Audited Financial Statements:**

- Was the auditor's report on letterhead with a signature?  
  ... for fiscal period ending on or after June 30, 2016?  
  ... for the same fiscal period as IRS Form 990? (See Step 8)  
  ... organization name on report same as the name listed on the CFC application or DBA documentation?  
  ... "conducted in accordance with generally accepted auditing standards" [GAAS]?  
  ... funds are in conformity with "generally accepted accounting principles" [GAAP]?  
  ... unqualified opinion (e.g. "In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position of [organization] as of [date]")? (See note regarding qualified opinions.)  
  If it is a consolidated audit, is there a separate audited schedule on the applicant?

**Reviewed Financial Statements:**

- Was the CPA's report on letterhead with a signature?  
  ... for fiscal period ending on or after June 30, 2016?  
  ... for the same fiscal period as IRS Form 990? (See Step 8)  
  ... organization name on report same as the name listed on the CFC application or DBA documentation?  
  ... funds are in conformity with "generally accepted accounting principles" [GAAP]?

## **STEP 8: IRS FORM 990 (OR PRO FORMA)**

**Yes No**

- Was one of the two certification statements checked?  
  Was an IRS Form 990 or *pro forma* IRS Form 990 provided?  
  Was 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.*  
Is the name on the IRS Form 990 (or *pro forma* IRS Form 990) the same as the name listed on

- ... the CFC application or DBA documentation?
- ... the IRS determination letter (if submitted in Step 6)?
- ... the CPA-reviewed financial statements or audited financial statement (if submitted in Step 7)?
- Is the EIN fully visible on the IRS Form 990 (or pro forma) (e.g. not redacted or astericks in place of the numbers)?
- Is the EIN (Page 1, box D) the same as the EIN listed on
  - ... CFC application and/or the IRS determination letter (if submitted)?
  - ... the IRS determination letter (if submitted)?
- Was the fiscal period for a period ending on or after June 30, 2016?
- Does the IRS Form 990 (or *pro forma*) cover the same fiscal period as the audited or reviewed financial statements?
- Was the number of voting members of the governing body reported? (Part I, Line 3)
- Was the IRS Form 990 (or pro forma) 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.*
- On Part VII, were Board members reported by checking either the "Individual Trustee of Director" or "Institutional Trustees" column (Column C)?  
*Individuals reported as "Officer" or "Key Employee" are not considered trustees.*
- For each individual reported as a trustee, was compensation information provided (Columns D-F)?  
*If no compensation was received by a trustee, a "0" must be entered in each column.*
- Was the Statement of Revenue (Part VIII) completed and the organization's total revenue reported (Column A, Line 12)?
- Was the Statement of Functional Expenses (Part IX) completed and Management and General Expenses (Column C, Line 25) and Fundraising Expenses (Column D, Line 25) and reported?
- Was the Financial Statements and Reporting (Part XII) completed and the accounting method used to prepare the IRS Form 990 reported (Line 1)?  
*The IRS Form 990 must be prepared using the accrual method of accounting (for organizations with revenues \$100,000 or higher).*

## **STEP 9: FUNDRAISING RATE**

### **Yes No**

- Was the certification statement checked?
- Was the correct Administrative and Fund Raising Rate (AFR) provided on the Application? Use the Administrative and Fund Raising Rate Worksheet to calculate the AFR.

**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: = \_\_\_\_\_

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

AFR = \_\_\_\_\_

**STEP 10: GOVERNING BODY**

**Yes** **No**

- Was the certification statement checked?
- Is 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: \_\_\_\_\_*
- Is 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: \_\_\_\_\_*
- Was 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**

**Yes** **No**

- Was the first of the four certification statements checked? (Prohibited Sale or Lease of CFC Contributor Lists)
- Was the second of the four certification statements checked? (Non-Deceptive Activities)
- Was the third of the four certification statements checked? (Effective Use of Funds)
- Was the last of the four certification statements checked? (Specially Designated Nationals and Blocked Persons)