OMB APPROVED
No. 3206-0131

COMBINED FEDERAL CAMPAIGN
2016 Application Instructions for Local Federations

BACKGROUND

Enclosed is the model application for use by local federations applying to participate in the Combined Federal Campaign (CFC). A federation is a group of voluntary charitable human health and welfare organizations created to supply common fund-raising, administrative, and management services to its constituent members. A federation must have at least 15 member organizations, in addition to itself, that individually meet all of the CFC eligibility criteria. If your organization does not have 15 member organizations that meet the CFC eligibility criteria, it must apply as an independent organization using the independent organization application.

The following instructions and form are intended to assist charitable federations in applying for participation in the CFC. All aspects of the CFC, including eligibility for participation, are strictly governed by Federal regulation. The current CFC regulations can be viewed on our website at www.opm.gov/cfc. Additional copies of the application can also be downloaded from the website.

All required documents and attachments must be complete and submitted before the application deadline each year. ***The CFC will not accept late applications. It is the applicant's responsibility to ensure that its application and all required supplemental information is received by the scheduled deadline. Requests for consideration after the deadline will not be considered.***

Documents that did not exist at the time of the application deadline will not be accepted during the appeals process.

Federations that apply for local eligibility and are found ineligible will have an opportunity to appeal to the Local Federal Coordinating Committee (LFCC) for reconsideration. If found ineligible on appeal by the LFCC, the federation may appeal the LFCC's decision to the Director of the Office of Personnel Management (OPM). The Director's decision is final for administrative purposes. Appellants should insure that their appeals are complete and responsive to the actual reasons for the LFCC denial decision.

Each LFCC determines the application deadline for federations seeking local eligibility. Since local dates will vary, please check with the local CFC for local application deadlines and filing information. Local campaign contact information can be found on the CFC website at www.opm.gov/cfc/Search/Locator.asp.

If a local application form is available, OPM suggests that federations use the local application provided when applying to the Combined Federal Campaign (CFC).

The CFC will not accept application forms with modifications to any of the certification statements.

In order to determine whether a federation may participate in the campaign, the LFCC may request evidence of corrective action regarding any prior

violation of regulation or directive, sanction, or penalty, as appropriate. The LFCC will decide whether the federation has demonstrated, to the LFCC's satisfaction, that the federation has taken appropriate corrective action. Failure to demonstrate satisfactory corrective action or to respond to the LFCC's request for information within 10 business days of the date of the request may result in a recommendation that OPM withdraw federation status. The Director's decision will be communicated in writing to the federation.

DEFINITIONS

Federation Name of the applicant federation, as it appears in the IRS Business Master File. If the name of the federation is different from the name which appears on the IRS determination letter, IRS Form 990, audited financial statements, or annual report, official documentation from the IRS or a state government authorizing use of this name must accompany the application. The EIN must be included.

Employer Identification Number (EIN) The nine-digit EIN assigned by the IRS and appearing on the IRS Form 990 submitted with this application.

5 Digit CFC Number The 5 digit number assigned to the federation by the CFC. Federations that did not previously participate in the CFC should leave this field blank.

Mailing Address A physical street address must be provided - Post Office Box addresses will not be accepted.

Check the box below the address to denote that it is different from the address submitted with the 2015 CFC application.

Telephone Organization's telephone number.

Contact Person The contact person is the individual to whom the CFC will direct communications. This may be any individual in the organization.

Contact Title Self-explanatory

Contact Address Contact person's mailing address if different than the organization's address. Post Office Boxes may be used. Participation decision letters and other CFC communications will be sent to the contact person at this address.

Contact Telephone Contact person's telephone number, if different than the organization's number.

Fax Contact person's fax number.

Contact E-Mail Address(es) Contact person's electronic mail address. Applicants are encouraged to provide more than one email address.

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

Disbursement Address List the address where paper checks will be sent, if different from mailing address. Post office boxes may be used for the disbursement address.

Electronic Funds Transfer (EFT) Information List the Routing and Account numbers, along with the name of the financial institution, where funds should be disbursed. This is an optional method for receipt of CFC contributions. NOTE: Some campaigns may elect not to disburse funds electronically.

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

INSTRUCTIONS

For details regarding CFC eligibility requirements for local federations, refer to CFC Guidance Memoranda on the CFC website at www.opm.gov/cfc.

Applicants must check the box next to each certification statement to demonstrate agreement to comply with the statement and to certify it meets the requirement. Failure to provide a check mark for each of the statements will be considered as a

refusal to certify and will result in the denial of the application.

A New Federation Applicant must submit, along with its application, the complete applications of all member organizations.

A Currently Participating CFC Federation Applicant must submit a complete application for itself as well as each member that is new to the federation (regardless of whether it participated as an independent organization or member of another federation in the 2015 CFC) and each member denied participation in the 2015 CFC.

Item 1
Include as *Attachment A* a list of the federation and all member organizations applying for participation in the CFC which meet all local eligibility criteria of 5 CFR §§§ 950.202, 950.203, 950.204, and 950.401(i) for participation.

The list must include the following information for the federation and each of its member organizations applying for participation in the CFC: five-digit CFC code previously assigned to the applicant (leave blank if the applicant is new); legal name; telephone number; website address; EIN; statement of 25 words or less that describe the applicant organization's program activities**;** administrative fundraising rate; taxonomy codes (see instructions below), and; the local presence category under which each member organization is eligible for participation in the local campaign The federation is not required to indicate a local.

The legal name that is registered with the IRS must be provided for each applicant. If the applicant solicits funds using a different name, it should enter that name in the "DBA" ("Doing Business As") column. All applicants must include their EIN regardless of whether or not they are operating under a "DBA". See Item 2 for more information on the requirements for "DBAs".

The 25-word statement should not repeat the applicant's name. The legal name, DBA (if applicable), telephone number, website address, EIN, and taxonomy codes will NOT count toward an applicant's 25 words. OPM will not be responsible for incorrect Internet addresses. E-mail addresses are not accepted.

Special design text used to draw attention to a federation or member organization's title, such as special fonts, capitalization, quotations, and underlining, are not accepted. **Any statement that uses special features or exceeds 25 words will be edited by the LFCC.**

The physical mailing address of the federation and each member organization applying for participation in the CFC must also be included in Attachment A.

All of the above information must be provided in an Excel spreadsheet sent to the local CFC office via email. A model spreadsheet and information on where it should be sent can be obtained from the local CFC office.

Taxonomy Codes The federation and each of its member organizations applying for participation can identify up to three categories, in priority order, which most closely identify the type of mission, services, and activities provided. The corresponding letters will be printed in the organization's listing in the CFC charity list to assist donors in identifying charities by type of service provided. Categories are derived from the National Taxonomy of Exempt Entities (NTEE) classification system developed by the National Center for Charitable Statistics. The 26 categories are:

A Arts, Culture, and Humanities
B Education
C Environment
D Animal Related
E Health Care
F Mental Health & Crisis Intervention
G Voluntary Health Associations & Medical Disciplines
H Medical Research
I Crime & Legal Related
J Employment
K Food, Agriculture & Nutrition
L Housing & Shelter
M Public Safety, Disaster Preparedness & Relief
N Recreation & Sports
O Youth Development

P Human Services
Q International, Foreign Affairs, & National Security
R Civil Rights, Social Action & Advocacy
S Community Improvement & Capacity Building
T Philanthropy, Voluntarism & Grantmaking Foundations
U Science & Technology
V Social Science
W Public, Societal Benefit
X Religion-Related
Y Mutual & Membership Benefit
Z Unknown

Special design text used to draw attention to a federation title, such as special fonts, capitalization, quotations, and underlining, are not accepted. **Any statement that uses special features or exceeds 25 words will be edited by the LFCC.**

Item 2

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

Please review CFC Memorandum 2009-4 for more information on this requirement and examples of supporting documentation (www.opm.gov/cfc).

Each local federation and federation member's 501(c)(3) status will be verified with the IRS. Federation applicants and federation members whose current 501(c)(3) status cannot be confirmed by the IRS will be denied participation. OPM encourages organizations to verify their current tax-exempt status prior to submitting a CFC application. This can be by done contacting the IRS at (877) 829-5500.

Attachment B must include the IRS determination letter and/or other supporting documentation (e.g. page from the Catholic Directory or letter from a bona-fide chapter's or affiliate's national organization stating that it is covered by the national organization's tax-exemption and is in good standing with the national organization) that verifies the tax-exempt status of the federation and each of its member organizations as well as DBA ("Doing Business As" documentation, if applicable.

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 current list of subordinates that are covered by the group exemption. The EIN on the applicant's Form 990 must match the EIN on the current list of subordinates.

Bona-fide chapters or affiliates of a national organization that do not have an IRS determination letter for the local organization must provide a certification signed by either the Chief Executive Officer (CEO) or CEO equivalent of the national organization, dated on or after October 1, 2015, stating the local charitable organization operates as a bona-fide chapter or affiliate in good standing of the national organization and it is covered by the national organization's 501(c)(3) tax-exemption, IRS Form 990 and audited financial statements. A copy of the national organization's 501(c)(3) letter must accompany the CEO's certification.

Item 3

Self-explanatory

Item 4

Check the appropriate box. The federation's certifying official must certify the federation accounts for its funds on an accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) and has an audit of its fiscal operations completed by an independent certified public accountant in accordance with Generally Accepted Auditing Standards (GAAS). No other basis of accounting is acceptable under Generally Accepted Accounting Principles (GAAP). The cash basis, modified cash basis, and modified accrual basis are not acceptable methods of accounting under GAAP.

Include as *Attachment C* a copy of the auditor's report and the federation's complete audited annual financial statements. The audited financial statements must cover the fiscal period ending not more than 18 months prior to the

January 2016 (i.e. ending on or after June 30, 2014). **The audited financial statements must verify the federation is honoring designations made to each member organization by distributing a proportionate share of receipts based on donor designations to each member**.

The audited financial statements must include all statements and audit notes as required by GAAP. The Independent Auditor's Report must include the signature of the auditor or the auditing firm.

Newly created federations operating for less than one year (as determined from the date of the IRS determination letter to the closing date of the CFC application period) are not required to submit audited financial statements.

Item 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 2016.** The IRS Form 990 must include a signature in the block marked "Signature of officer"; the preparer's signature alone is not sufficient. 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 CFC will compare the number of voting members disclosed in Part I, Line 3 with the number of individuals that have the 'individual trustee or director' position selected in Part VII, Column C. If the number in Part I is more than the number in Part VII, the organization must provide an explanation for the difference. Failure to clarify the difference or to timely file an amended IRS Form 990 with the IRS may result in the denial of the application. Please review CFC Memoranda for additional information on the IRS Form 990 requirements, including the presentation of the governing body and expenses.

A complete IRS Form 990 is required including all supplemental statements and Schedule A, if applicable, for the applicant federation to be eligible for the CFC. If the IRS does not require the federation to file a Form 990 it must complete and submit a pro forma IRS Form 990 (see instructions below). IRS Forms 990EZ, 990PF, and comparable forms will not be accepted. Organizations not required to file the IRS Form 990 (long form) must submit a pro forma IRS Form 990.

Pro forma IRS Form 990 Instructions – The IRS Form 990 can be downloaded from the IRS website (www.irs.gov). The following sections must be completed: Page 1, Items A-M; Part I (Summary), Lines 1-4 only; Part II (Signature Block); Part VII (Compensation section A only); Part VIII (Statement of Revenues); Part IX (Statement of Functional Expenses), and; Part XII (Financial Statements and Reporting).

The IRS Form 990 and audited financial statements must be prepared using the accrual method of accounting and cover the same fiscal period ended not more than 18 months prior to January 2016 (i.e. ended on or after June 30, 2014).

Item 6

Calculate and enter the federation's annual percentage for administrative and fundraising expenses. This percentage is computed from the IRS Form 990 submitted with this application.

Add the amount in Part IX (Statement of Functional Expenses), Line 25, Column C (Management and General Expenses) to the amount in Line 25, Column D (Fundraising Expenses), and divide the sum by Part VIII (Statement of Revenue), Line 12, Column A (Total Revenue).

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%).

Charities which do not reflect administrative and fundraising expenses in the Statement of Functional Expenses of the IRS Form 990, resulting in a 0% rate, but show such expenses on the audited financial statement will be denied unless the audited financial statements specifically state that these services were donated.

Item 7

Each federation must include as *Attachment E*

a complete listing of the federation's board of directors and the beginning and end dates of each individual's current term of office (e.g. John Smith, 2009-2016). *Attachment E* must also list the board's meeting dates and locations for the previous calendar year (2015).

The CFC uses Part VII of the IRS Form 990 to verify that a majority of the governing body served without compensation. The IRS Form 990 instructions define a director/trustee as member of the governing body with voting rights. These are the individuals that will be reviewed. Cases where 50% of the board received compensation and 50% of the board was not compensated will be denied, regardless of the amount of the compensation.

Item 8
Self-explanatory

Item 9
Self-explanatory

Item 10
Self-explanatory

Item 11
Self-explanatory

Item 12
Include as *Attachment F* a copy of the federation's most recently completed annual report. The annual report must cover the fiscal year ending not more than 18 months prior to January of the campaign year to which the federation is applying or the preceding calendar year. A more frequently published document, such as a quarterly newsletter, may be substituted so long as it meets the requirements for the annual report.

The annual report or more frequently published document must contain a full description of the federation's activities and supporting services during the year covered by the report and identify its directors and chief administrative personnel.

The annual report or more frequently published document must also include an accurate description of the federation's membership dues and/or service charges received by the federation from the charitable organizations participating as members. The information must clearly present the amounts raised, the sources of contributions, the cost of fundraising, and how costs are recovered from donations.

Reproductions of annual reports that are available on a federation's website are acceptable. The annual report must be clearly marked as such on the website and must include all of the criteria outlined in the CFC regulations (see above). OPM will not accept miscellaneous pages from the federation's website that provide this information in lieu of an annual report document. A printed copy of the report must be included in the CFC application.

Item 13
Each federation and independent organization applying to participate in the CFC must, as a condition of participation, certify that it is in compliance with all statutes, Executive Orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, and individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC). The programs administered by OFAC restrict or prohibit U.S. persons from engaging in transactions and dealings with targeted countries, entities, and individuals. OFAC publishes a list of Specially Designated Nationals and Blocked Persons (SDN List). The persons on the SDN List are subject to economic sanctions. The SDN List and additional information relating to the economic sanctions programs that OFAC administers are available at http://www.treas.gov/ofac. A link to the SDN List is available on the CFC website (www.opm.gov/cfc). For further information, please see CFC Memo 2005-13.

Local CFC applications must be sent to the local campaign office. Do not send applications to the U.S. Office of Personnel Management. Note that each campaign area sets its own application deadline. For more information on the local application deadlines and addresses, please contact the Principal Combined Fund Organization (PCFO) representative in your area. Contact information can be found at www.opm.gov/cfc/Search/Locator.asp.

REQUIRED ATTACHMENTS (failure to provide any of these may result in a denial)

- ✓ **Attachment A – federation membership listing (See Item 1)**
- ✓ **Attachment B – IRS determination letter (See Item 2)**
- ✓ **Attachment C – Audited Financial Statements (if required -- See Item 4)**
- ✓ **Attachment D – IRS Form 990 (See Item 5)**
- ✓ **Attachment E – Board Members' Current Terms of Office and Meeting Dates and Locations (See Item 7)**
- ✓ **Attachment F – Annual Report (See Item 12)**

OMB APPROVED
NO. 3206-0131

COMBINED FEDERAL CAMPAIGN
2016 APPLICATION FOR LOCAL FEDERATIONS

Federation: _____

Employer Identification Number (EIN): __ __ - __ __ __ __ __ __ __

5 Digit CFC Number (If a previous participant in CFC): ___ ___ ___ ___ ___

Mailing Address: _____

_____

(Post Office Box addresses are not accepted and may result in automatic disqualification.)

Check this box if the above address is different from the address submitted with the 2015 CFC application: ☐

Telephone Number (___) _____

Contact Person: _____

Contact Title: _____

Contact Address: _____

_____

(*If different from the above address – Post Office Box Addresses are acceptable for the Contact Address. All CFC correspondence will be sent to this address.)*

Contact Telephone: (___) _____ Fax: (___) _____

Contact E-Mail Address: _____

Federation Website Address (required, if available): _____

Disbursement Address: _____

(This is the address where paper checks will be sent.)

Electronic Funds Transfer (EFT) information (Optional):

RTN (9 digits): _____ ACCT: _____

Financial Institution: _____

1) ☐ I certify that the federation named in the application has _____ (enter number) member organizations that individually meet all local eligibility criteria of 5 CFR §§§ 950.202, 950.203, 950.204, and 950.401(i) for participation in this campaign by having a substantial local presence in the geographic area served by the local campaign. **Include as *ATTACHMENT A* a list of the federation and all member organizations that meet this requirement.** *See instructions for additional information.*

2) ☐ I certify that the Internal Revenue Service recognizes the federation named in this application as tax-exempt under 26 U.S.C. 501(c)(3) and to which contributions are tax deductible pursuant to 26 U.S.C. 170(c)(2). **Include as *ATTACHMENT B* a copy of the federation's most recent IRS determination letter and the IRS determination letter and/or other supporting documentation that verifies the tax-exempt status of its member organizations.** *See instructions for additional information.*

3) ☐ I certify that the federation named in this application is a human health and welfare federation and either it or its member organizations provide services, benefits, or assistance to, or conduct activities that directly or indirectly affect, human health and welfare. The services, benefits, assistance, or program activities affecting human health and welfare were provided in calendar year 2015.

4) Place a check in the ***one*** appropriate box:

☐ I certify that the federation named in the application accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP) and has an audit of its fiscal operations completed annually by an independent certified public accountant in accordance with generally accepted auditing standards (GAAS). (**Include as *ATTACHMENT C* a copy of the auditor's report and the complete audited financial statements for a fiscal period ending not more than 18 months prior to January 2016** which verifies 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.)

- OR -

☐ I certify that the federation named in the application accounts for its funds on an accrual basis in accordance with generally accepted accounting principles (GAAP), but has been operating for less than one year and therefore is not required to submit audited financial statements.

5) Place a check in the ***one*** appropriate box:

☐ I certify that the federation named in this application prepares and submits to the IRS a complete copy of the federation's IRS Form 990. (**Include as *ATTACHMENT D* a copy of the complete IRS Form 990 for a period ending not more than 18 months prior to January 2016**, including signatures in the box marked "Signature of Officer" or in IRS Forms 8879-EO or 8453-EO. The preparer's signature alone is not sufficient. IRS Forms 990EZ, 990PF, and comparable forms are not acceptable substitutes.)

- OR -

☐ I certify that the federation named in this application is not required to prepare and submit an IRS Form 990 to the IRS. (**Include as *ATTACHMENT D* a pro forma IRS Form 990** for a period ending not more than 18 months prior to January 2016. See application instructions for pro forma IRS Form 990 requirements. IRS Forms 990 EZ, 990PF, and comparable forms are not acceptable substitutes.)

6) ☐ I certify that the administrative and fundraising rate for the federation named in this application is __ __ . __%. This percentage is computed from the IRS Form 990 submitted with this application. See the application instructions for the formula.

7) ☐ I certify that an active and responsible governing body, whose members have no material conflict of interest and a majority of whom serves without compensation, directs the federation named in this application. (Include as ***ATTACHMENT E*** a list of the federation's board of directors with the beginning and ending date of each board member's current term of office and the board's meeting dates and locations for calendar year 2015.)

8) ☐ I certify that the federation named in this application prohibits the sale or lease of CFC contributor lists.

9) ☐ I certify that the federation named in this application conducts publicity and promotional activities based upon its actual programs and operations, and that these activities are truthful and non-deceptive, include all material facts, and make no exaggerated or misleading claims.

10) ☐ I certify that the federation named in this application effectively uses the funds contributed for its announced purposes.

11) ☐ I certify that the federation named in this application does not employ, in its CFC operations, the services of private consultants, consulting firms, advertising agencies or similar business organizations to perform the policy-making or decision-making functions in the CFC.

12) ☐ I certify that the federation named in this application prepares and makes available to the public an annual report that includes a full description of the federation's activities and supporting services, member fees and/or service charges, and identifies its directors/governing body and chief administrative personnel. **Include as *ATTACHMENT F* a copy of the most recently completed annual report.** *See Instructions Item 12 for additional information.*

13) ☐ I certify that the organization named in this application is in compliance with all statutes, Executive orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, or individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control. The organization named in this application is aware that a list of countries subject to such sanctions, a list of Specially Designated Nationals and Blocked Persons subject to such sanctions, and overviews and guidelines for each such sanctions program can be found at http://www.treas.gov/ofac. Should any change in circumstances pertaining to this

certification occur at any time, the organization will notify OPM's CFC Operations immediately

CERTIFYING OFFICIAL

I, _____, am the duly appointed representative
(Print Name)

of _____ authorized to certify and affirm all statements
(Print Federation certification)

enclosed in this application. I certify that I have read all the certifications set forth in this document and affirm their accuracy. In addition, by checking the box next to the certification, the federation named in this application acknowledges and agrees to comply with that certification.

_____
(Signature)

_____
(Typed or Printed Name)

_____
(Title)

Date Completed _____ _____

Public Burden Statement
We think this form takes an average of 3 hours to complete, including the time for getting the needed data and reviewing both the instructions and completing the form. Send comments regarding our estimate or any other aspects of this form, including suggestions for reducing completion time to Office of Personnel Management (OPM), OPM Forms Officer, Paperwork Reduction Project (3206-0131), Washington, DC 20415-7900. The OMB number 3206-0131 is currently valid. OPM may not collect this information, and you are not required to respond, unless this number is displayed.