

## Instructions for Completing the Certificate as to Tax-Exempt Status

(Governmental agencies do not need to complete)

Please read the instructions regarding how to complete the certificate, which also lists resources as to where you can locate the necessary information. Please consult with your legal advisor if you have any questions about whether your organization is a supporting organization or how to complete the certificate.

**Question 3:** The IRS classifies all 501(c)(3) organizations as either public charities or private foundations. Section 509(a) of the Internal Revenue Code governs this classification. The organization's classification can generally be found in the upper right-hand corner or the first paragraph of its 501(c)(3) determination letter. In addition, the classification is generally posted on IRS Publication 78, which is available on-line at <http://apps.irs.gov/app/pub78> (click on the link "code" to open the window containing your classification). Please consult your legal or tax advisor if you have any questions regarding your classification.

**Question 5:** The IRS further classifies public charities into three types, which are described in Sections 509(a)(1), 509(a)(2) and 509(a)(3) of the Internal Revenue Code.

- Section 509(a)(1) public charities: these include traditional charitable institutions (e.g., churches, schools and hospitals) and charities that are supported primarily by gifts, grants and contributions from the general public. Section 170(b)(1)(A) of the Internal Revenue Code, clauses (i) through (vi), lists six different types of charities that fall within this category—please fill in the appropriate clause that describes the Applicant.
- Section 509(a)(2) charities: these are public charities that are supported primarily by a combination of gifts, grants and contributions from the general public, and income earned from their charitable programs (e.g., registration fees, service fees, admission charges).
- Section 509(a)(3) charities: these are "supporting organizations." They are classified as public charities not because of the nature of their activities or support, but because of their close relationship with another public charity.

The organization's 501(c)(3) determination letter generally provides this information (although older versions may not). This information is not yet available on IRS Publication 78. Please consult your legal or tax advisor if you have any questions regarding what type of public charity you are.

**Question 7:** Supporting organizations (i.e., 509(a)(3) charities) are further classified yet into four types, depending upon the nature of the relationship with their supported organization(s). Supporting organizations must attach to this Certificate:

- (1) A list of all the Applicant's supported organizations;
- (2) If the Applicant is Type I or II: (a) an explanation of how its officers and directors are selected and references to any provisions in the governing documents of the Applicant (and if relevant, the supported organization(s)) that establish the Type I or II relationship; and (b) copies of those governing documents (certified by an officer that they are true, correct and current copies).
- (3) If the Applicant is Type III – Functionally Integrated: (a) a list of all supported organizations with which the Applicant is functionally integrated; (b) copies of the governing documents of the Applicant (and if relevant, the supported organization(s)) and any other documents that establish the Type III relationship (certified by an officer that they are true, correct and current copies); and (c) a certificate signed by an officer of each supported organization which describes the activities of the Applicant and confirms that the supported organization would normally engage in those activities but for the involvement of the Applicant.

In lieu of the information in (2) and (3), the Applicant may attach a reasoned written opinion of legal counsel covering the Applicant's supporting organization type.

If the Applicant is Type III – Non-Functionally Integrated, please refer to the Grant Guidelines for eligibility criteria.

**Complete the form below and return with your grant application.**

## Certificate as to Tax-Exempt Status

Please answer each of the questions below that apply to \_\_\_\_\_ (the "Applicant") and have the Applicant's chair of the board and executive director (or equivalent position) execute this Certificate on behalf of the Applicant:

1. Has the Applicant received a determination letter from the IRS recognizing it as an organization described in section 501(c)(3) of the Internal Revenue Code (the "Code")? *If yes, attach a current copy. If no, attach an explanation.*

Yes No

2. Has the Applicant been informed by the IRS of any action taken, or proposed to be taken, by the IRS to modify, rescind or revoke the Applicant's 501(c)(3) status? Or to the Applicant's knowledge, is there any basis for any such modification, rescission or revocation? *If yes, attach an explanation.*

Yes No

3. Is the Applicant a public charity or a private foundation under section 509(a) of the Code (*review instructions prior to answering*).

Public charity  
 Private foundation

*If a public charity, proceed to question 4. If a private foundation, refer to Grant Guidelines, page 6.*

4. Has the Applicant been informed by the IRS of any action taken, or proposed to be taken, by the IRS to reclassify the Applicant as a private foundation? Or to the Applicant's knowledge, is there any basis for such reclassification? *If yes, attach an explanation.*

Yes No

5. The Applicant is classified by the IRS as a public charity under the following section(s) of the Code (*review instructions prior to answering*):

509(a)(1)/170(b)(1)(A)(\_\_)\*  
 509(a)(2)  
 509(a)(3)

\* *If 509(a)(1), fill in the space for the applicable provision of Section 170.*

6. Has the Applicant been informed by the IRS of any action taken, or proposed to be taken, by the IRS to change such classification? Or to the Applicant's knowledge, is there any basis for such a change? *If yes, attach an explanation.*

Yes No

*If the Applicant checked 509(a)(1) or 509(a)(2), skip question 7.*

7. If the Applicant is classified as a public charity under 509(a)(3) (i.e., is a “supporting organization”), specify the type:

- Type I
- Type II
- Type III - Functionally Integrated
- Type III - Non-functionally Integrated

*Attach all documents requested in the instructions to substantiate the type.*

The undersigned officers of the Applicant, on behalf of the Applicant, hereby certify that all of the foregoing answers to the questions set forth above are true and correct, and that all documents attached to this Certificate are true and complete copies of the originals, are in full force and effect and have not been amended or modified as of the date hereof.

Applicant Organization: \_\_\_\_\_

\_\_\_\_\_  
Signature, Chairperson, Board of Directors

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature, Executive Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name