OUTLINE

• IRS Group Exemptions for Regions and Chapters
• Candid (GuideStar Listing)
• Combined Federal Campaign Listing
• Military Funding Federations
• Online Fundraising Sites
• GrantWatch
• 2021/22 Donation Plan
Upon receipt of an application Form 1023, 1024 or 1024-A and a request for group exemption, the IRS first determines whether the central organization and the existing subordinates qualify for tax exemption.

Once the IRS grants the exemption, the central organization is responsible for:

1. Ensuring that its current subordinates continue to qualify to be exempt;

2. Verifying that any new subordinates are exempt; and

3. Updating the IRS annually of new subordinates, subordinates no longer to be included and subordinates that have changed their names or addresses.
Criteria to be included in a group exemption:

- Affiliated with the central organization;
- Subject to the central organization’s general supervision or control; and;
- Exempt under the same paragraph of IRC 501(c), though not necessarily the paragraph under which the central organization is exempt.

(Revenue Procedure 80-27, 1980-1 C.B. 677 sets forth additional criteria.)
IRS REQUEST FOR A GROUP EXEMPTION

Letter to the IRS on behalf of itself and its subordinates. The letter includes:

A. Information verifying the existence of the required relationship;

B. A sample copy of a uniform governing instrument (such as a charter, trust indenture or articles of association) adopted by the subordinates;

C. A detailed description of the subordinates' purposes and activities including the sources of receipts and the nature of expenditures;

D. An affirmation by a principal officer that, to the best of the officer's knowledge, the subordinates' purposes and activities are as stated in (b) and (c) above;

E. A statement that each subordinate to be included in the group exemption letter has furnished written authorization to the central organization;

F. A list of subordinates to be included in the group exemption letter to which the IRS has issued an outstanding ruling or determination letter relating to exemption;

G. If the application for a group exemption letter involves IRC 501(c)(3), an affirmation to the effect that, to the best of the officer's knowledge and belief, no subordinate to be included in the group exemption letter is a private foundation as defined in IRC 509(a);


I. A list of the names, mailing addresses (including ZIP Code), actual addresses (if different) and employer identification numbers of subordinates to be included in the group exemption letter.

(A current directory of subordinates may be furnished in lieu of the list if it includes the required information and if the subordinates not to be included in the group exemption letter are identified.)
A. Information about changes in purposes, character or method of operation of subordinates.

B. Lists of:
   1. Changed their names or addresses;
   2. Subordinates that:
      1. Ceased to exist;
      2. Disaffiliated;
      3. Withdrawn their authorization to the central organization.
   3. Subordinates to be added.
   4. Each list must show the names, mailing address (including ZIP Codes), actual address (if different) and employer identification numbers of the affected subordinates.
      (An annotated directory of subordinates will not be accepted for this purpose. If none of these changes occurred, the central organization must submit a statement to that effect.)

C. The same information about new subordinates that was required in the initial request. If a new subordinate does not differ in any material respects from the subordinates included in the original request, however, a statement to this effect may be submitted in lieu of detailed information.
Foundation Center and GuideStar – Candid

GuideStar was one of the first central sources of information on U.S. nonprofits.

World's largest source of information about nonprofit organizations.

GuideStar verifies:
- Recipient organization is established.
- Donated funds go where the donor intended.

GuideStar Seals of Transparency
- Bronze – Mission Statement / Donor Info / Leadership
- Silver – Program Info / Brand Logo / Website / Social Media
- Gold - Audited financial Report / Leadership Demographics
- Platinum - Strategic plan or strategy / One metric demonstrating your progress
Candid
- Candid
- Candid Learning
- CF Insights
- GlassPockets
- GrantCraft

GuideStar
- Foundation Directory Online
- Foundation Maps
- APIs
- Funding Information Network
- Grants to Individuals
- GuideStar nonprofit profiles
- GuideStar Pro
- GuideStar Charity Check
- Nonprofit Compensation Report
- Nonprofit training
COMBINED FEDERAL CAMPAIGN

- Annual application Dec 1 – Jan 31, 2022
- 501(C)19 Non-Profits cannot be listed with the CFC (Legislative Action)
- Complete application for previous approved applications every third year.
- Required Documentation:
  - Service Description
  - IRS Determination Letter
  - Audited Financial Statements
  - Current IRS Form 990
  - National/International organizations provide services in 15 different U.S. states and/or one foreign country over the three-year period immediately preceding the start of the campaign's application year.
- Deadline: Feb 28, 2022
- Payment of Fees:
  - Application Fee: National/International Federation - $1,587
  - Listing Fee: Tier III National/International Organization - $328
ONLINE CROWDFUNDING SITES

- **GoFundMe** - $9 B
- **Kickstarter** - $3 B
- **Indiegogo** - $1.5 B
- **Donorbox**
- **Patreon**
• **GrantWatch**

• **Current Grants for Nonprofits - 5,286**

• **Search by:**
  - Recipient
  - Location
  - Category
2022 DONATION PLAN

• January: Advertise for VP of Philanthropy. (See Listing)
• March: Hold Mandatory 501c(19) IRS Nonprofit Zoom Webinar Training for National, Regional & Chapter Officers
  • IRS Group Designation Process
  • CFC
  • Military Funding Federations
  • GrantWatch
  • Crowdfunding
• April: Chapters get EIN’s and provide copy to National Hqs.
• May: National Hqs submits all required documents for IRS group exemption rulings to IRS. (See Revenue Procedure 80-27)
• July: All CFC Documents Submitted to be part of CFC.
2022 DONATION PLAN

• All Unspecified Donations go to the USAWOA General Donation Account (4051 - New)
• Specified Donations go to a Specified National Donation Account (Unlimited)
  • (4052 – USAWOA Scholarship Fund - New)
  • (4053 – WOHF – New)
• Directed Region Donations go to Region Donation Account (4054 - New) (Up to $5,000 per)
• Directed Chapter Donations go to Chapter Donation Account (4055 - New) (Up to $5,000 per)
• All Donors will receive a USAWOA 2022 Donation Receipt Letter with each donation.
• In January 2023, all donors will receive a 2022 yearly summary donation letter. (see example)
• All donations not made to the USAWOA General Donation Account will be dispersed monthly.