**Opinion**:

I, [attorney name], a qualified tax practitioner, hereby attest that I have reviewed the information provided to NGOsource by [-------] and have determined based on that information that [-------] is described in section 501(c)(3) and section 509(a)(1) (specifically, section 170(b)(1)(A)(vi)) of the Code. The information I have reviewed appears sufficient to me to support these conclusions, and I do not have any knowledge that would cause me to doubt the accuracy of the materials upon which I have relied in reaching this conclusion. The factual basis for this conclusion is summarized in the attached schedules. [-------] (“grantmaker”) is entitled to rely on this determination until [-------], but not if grantmaker has knowledge that causes grantmaker to doubt the accuracy of this opinion or the material facts upon which it is based (as described in the attached sheet).

**Signed**:

**Dated**:

Notes for ops:

**GM Note**: While outside the scope of the ED analysis, we note that the Organization conducts activities in at least \_\_\_ sanctioned countr\_\_ (\_\_\_\_\_\_\_\_\_\_\_), which may require that you take additional steps with respect to the transfer of funds. For more information, see the website of the U.S. Department of Treasury, at <https://www.treasury.gov/resource-center/sanctions/Programs/Pages/Programs.aspx>.

|  |
| --- |
| IS THE ORGANIZATION A REGISTERED CANADIAN CHARITY? |

**[PART 1]**

Yes. \_\_\_\_\_\_\_\_\_ the “Organization”) was \_\_\_\_\_\_\_ on \_\_\_\_\_\_\_ in \_\_\_\_\_\_, Canada. Questionnaire, Charity Type 1; Address; \_\_\_\_\_\_\_. …… The Organization is a registered charity with the Canada Revenue Agency (Charity No. xxxxxxxxxxx). Questionnaire, Operational Evaluation; *see also* Canada Revenue Agency website, -----------------------. Registered Canadian charities must have as their purposes the relief of poverty, the advancement of education, the advancement of religion, or “certain other purposes that benefit the community in a way the courts have said is charitable,” and that provide a measurable benefit to the public. See website of Canada Revenue Agency (“What is Charitable”), at <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/registering-charitable-qualified-donee-status/apply-become-registered-charity/establishing/what-charitable.html>.

The Organization certified that it is organized and operated exclusively for charitable [and educational] purposes. Questionnaire, ---------; Operational Evaluation & Organizational Information.

[objectives from governing docs]

[Description of activities]

The Organization’s governing documents, as submitted to NGOsource, do not expressly permit it to engage in activities for non-charitable purposes, other than as an insubstantial part of its activities*. See* --------------------. The Organization additionally certified that it is required to engage exclusively in charitable activities, that 0% of its activities are not charitable, and that it is not permitted by the laws of ------- to engage in non-charitable activities, other than as an insubstantial part of its total activities. Questionnaire, Organizational Information.

[-------] is a Canadian Registered Charity (Registration Number xxxxxxx) and has provided financial information sufficient to meet the public support test.

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| IF THIS IS A RENEWAL CERTIFICATION, DID THE ORGANIZATION REVIEW AND CERTIFY THAT EITHER THE FACTS AND DOCUMENTS PROVIDED FOR THE LAST CERTIFICATION HAVE NOT CHANGED, OR OTHERWISE PROVIDED ANY APPROPRIATE UPDATES? |

**[PART 2]**

**AUTO-RENEWAL (no changes):** For this equivalency determination, the Organization recently certified in \_\_\_\_\_\_\_ 2018, in a Statement in Support of NGOsource Equivalency Determination (“ED”) Process (“Statement in Support”), that there have been no material changes to the information entered on the Questionnaire and supporting documentation previously submitted. *See* Statement in Support.   The Organization also provided updated financial information, which has been reviewed and incorporated.

**(changes):** [Upon a review of these amendments, we found no material change to the Organization’s governing documents or purposes.] [The Organization did provide a list of changes in the Statement of Support, all of which have been reviewed and incorporated into this analysis, as appropriate; no information provided materially impacts the determination.] [,except for a non-material amendment in ---- to ----.

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| ARE THERE ANY OTHER FACTS THAT ARE MATERIAL OR HELPFUL TO DETERMINING THAT THE ORGANIZATION IS DESCRIBED IN SECTION 501(C)(3)? |

**[PART 3]** :

No.

//

While not material to the determination, we note that the Organization is almost exclusively funded by government agencies [and U.S. 501(c)(3) public charities], evidencing a high level of confidence in the Organization’s activities and operations.

PUBLIC SUPPORT ANALYSIS (509(a)(1))

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| --- |
| DOES THE ORGANIZATION’S FINANCIAL INFORMATION LOOK REASONABLE? |

**[PART 4]** :

Yes.

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| --- |
| DOES MORE THAN 90% OF ITS SUPPORT COME FROM GROSS RECEIPTS FROM ACTIVITIES RELATED TO ITS EXEMPT FUNCTION? (IF SO, IT CANNOT QUALIFY UNDER THIS PUBLIC SUPPORT TEST.) |

**[PART 5]** :

No.

|  |
| --- |
| HAS THE ORGANIZATION CORRECTLY IDENTIFIED FUNDERS WHO CONTRIBUTED MORE THAN 2% OF THE ORGANIZATION’S DONATIONS? |

**[PART 6]** :

Yes.

|  |
| --- |
| THE TOTAL SUPPORT PERCENTAGE IS: (1) GREATER THAN 33 1/3%; (2) BETWEEN 33 1/3% AND 10%; OR (3) LESS THAN 10%. |

**[PART 7]** :

(1).

(2).

|  |
| --- |
| IS THE ORGANIZATION IN ITS FIRST FIVE YEARS OF OPERATION? IF SO, WHEN DOES ITS FIFTH FISCAL YEAR END? |

**[PART 8]** :

No.

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| --- |
| IF THE ORGANIZATION IS IN ITS FIRST FIVE YEARS OF OPERATION, DOES IT MEET SUFFICIENT FACTS AND CIRCUMSTANCES DEMONSTRATING THAT IT IS LIKELY TO GARNER SUFFICIENT PUBLIC SUPPORT AT THE END OF ITS FIRST FIVE YEARS IN EXISTENCE? |

**[PART 9]** :

N/A.

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| --- |
| IF THE ORGANIZATION HAS LESS THAN 33 1/3% PUBLIC SUPPORT, DOES IT HAVE AT LEAST 10% PUBLIC SUPPORT, AND ATTRACT NEW AND ADDITIONAL PUBLIC OR GOVERNMENTAL SUPPORT ON A CONTINUOUS BASIS? IF YES, DOES IT MEET SUFFICIENT FACTS AND CIRCUMSTANCES DEMONSTRATING THAT IT IS IN THE NATURE OF AN ORGANIZATION THAT IS PUBLICLY SUPPORTED, CONSISTENT WITH TREASURY REGULATION SECTION 1.170A-9(F)(3)? |

**[PART 10]** :

N/A.

Yes. The Organization’s [anticipated] public support percentage at fiscal year-end, \_\_\_\_\_, is \_\_\_\_%, which significantly exceeds the minimum threshold; however, since this is less than 33 1/3%, [since the Organization has been in existence fewer than five years,] we look at the facts and circumstances to see whether it meets other factors representative of a publicly supported organization / [it may reasonably be expected to meet the public support test at the end of its first five years.] As noted in the Treasury Regulations, “[t]he higher the percentage of support above the 10 percent requirement of paragraph (f)(3)(i) of this section from public or governmental sources, the lesser will be the burden of establishing the publicly supported nature of the organization through other factors.” Treas. Reg. § 1.170A-9(f)(3)(iii)(A).

The Organization certified that it maintains a continuous and authentic program to seek new and additional funds from the general public, governmental units, companies, and large individual donors, or other charitable organizations. Questionnaire, Facts and Circumstances Evaluation. *If needed*: Furthermore, the Organization’s website presents a polished and robust description of the Organization’s programs, evidencing an effort to appeal to donors and the general public. *See* Organization website, at [\_\_\_\_\_\_}. The website additionally offers ways to contact the Organization, subscribe to its newsletter, and follow it on social media. *See id*.

The Organization certified that its governing board represents the broad interests of the community rather than the interests of a few donors because it consists of experts in the Organization’s field of operations, public officials or their appointees, educators, and/or other civic or community leaders. Questionnaire, Facts and Circumstances Evaluation.

The Organization certified that it does not receive almost all of its support from a single person, family or business and related parties. Questionnaire, Facts and Circumstances Evaluation; *see also* Public Support Calculation.

The Organization certified that it operates specific programs that provide facilities, services, educational materials, or other benefits to a segment of the general public rather than making grants to support other charitable programs. Questionnaire, Facts and Circumstances Evaluation.

The Organization certified that members of the public, community leaders, or experts in the Organization's field of activity are involved in carrying out its programs on a regular basis. Questionnaire, Facts and Circumstances Evaluation.

The Organization certified that it receives a significant amount of support from a government agency or a charitable organization to which it is accountable as a condition of the grant. Questionnaire, Facts and Circumstances Evaluation.

The Organization certified that its memberships are designed to attract a large and diverse membership. Questionnaire, Facts and Circumstances Evaluation.

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| --- |
| DID THE ORGANIZATION RECEIVE A LARGE GRANT THAT IS MATERIALLY LOWERING THE PUBLIC SUPPORT PERCENTAGE, OR IS THERE A GRANT ALREADY BEING TREATED AS UNUSUAL FOR THIS ORGANIZATION? |

**[PART 11]** :

No.