**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)(i)) 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>.

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| IS THE ORGANIZATION ORGANIZED FOR SECTION 501(C)(3) PURPOSES? |

**[PART 1]**

Yes. XXX (the “Organization”) was formed as a \_\_\_\_\_\_ on XXX in [Country]. Questionnaire, Charity Type 1; Address. The Organization certified that it is registered with XXX (nonprofit registration no. XXX). Questionnaire,Address.

The Organization certified that it is organized exclusively for charitable purposes, that it is required to engage exclusively in charitable activities, and that it is not permitted by the laws of XXX to engage in non-charitable activities, other than as an insubstantial part of its total activities. Questionnaire, Organizational Information. 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’s […] limits its purposes to one or more exclusively charitable purposes. *See* *id*. at [….].

[purpose statement from gov docs]

The Organization certified that it is a religious organization. Questionnaire, Charity Type 1. Specifically, (1) it has a congregation that gathers regularly for religious services and is served by an organized ministry; (2) it provides regular religious services and religious education for the young, and (3) it disseminates guidelines for the practice of the religion. *Id*. The Organization is a “church” as that term is defined under Internal Revenue Code section 170(b)(1)(A)(i) and relevant law.

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| UPON DISSOLUTION, WILL ALL OF THE ORGANIZATION’S ASSETS BE DISTRIBUTED FOR EXEMPT PURPOSES, OR, ALTERNATIVELY, IS THE ORGANIZATION REQUIRED TO CONTINUE CHARITABLE ACTIVITIES PERMANENTLY, WITH NO AUTHORITY TO DISSOLVE OR POSSIBILITY OF BEING DISSOLVED BY OTHERS? |

**[PART 2]**

Yes. The Organization certified that it is required on dissolution to transfer assets to another not-for-profit organization operated exclusively for religious, scientific, literary, educational or other charitable purposes, or to a government instrumentality/the government for public purposes. Questionnaire, Dissolution.

**IF MEXICO 🡪**

Yes. Pursuant to its governing documents and local law, upon dissolution, the Organization is required to transfer assets to another not-for-profit organization operated exclusively for religious, scientific, literary, educational, or other charitable purposes, or to the government for public purposes. …….

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| IS THE ORGANIZATION OPERATED FOR SECTION 501(C)(3) PURPOSES? |

**[PART 3]**

Yes. The Organization certified that it is operated exclusively for charitable purposes, primarily focused on the [XXX]. Questionnaire, Other Information; Operational Evaluation; Activities. The Organization additionally certified that 0% of its activities are not charitable. *Id.* at Organizational Information.

[Description of past, current and future activities from the Questionnaire or Website.]

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| DOES THE ORGANIZATION ENGAGE IN POLITICAL CAMPAIGN ACTIVITIES? |

**[PART 4]**

**NO-NO-NO 🡪** No. The Organization certified that: (i) it is not permitted by law to participate or intervene in any political campaign; (ii) its governing documents do not specifically authorize it to participate or intervene in a political campaign; and (iii) it does not participate or intervene in any political campaign in favor of -- or in opposition to -- a person seeking elected political office. Questionnaire, Political Campaign Activity. No contrary evidence arose during the review of the application and the available information.

**Other certifications (YES-NO-NO) 🡪** No. While the Organization certified that it is permitted by law to participate or intervene in any political campaign, it certified that its governing documents do not specifically authorize it to participate or intervene in a political campaign and that it does not participate or intervene in any political campaign in favor of -- or in opposition to -- a person seeking elected political office. Questionnaire, Political Campaign Activity. No contrary evidence arose during the review of the application and the available information.

**IF MEXICO 🡪**  No (1). The Organization certified that it does not participate or intervene in any political campaign in favor of -- or in opposition to -- a person seeking elected political office. Questionnaire, Political Campaign Activity. Nor do the Organization’s governing documents specifically authorize it to participate or intervene in a political campaign in favor of -- or in opposition to -- a person seeking elected political office. See \_\_\_\_\_\_\_. No contrary evidence arose during the review of the application and the available information. **OR IF NO & NO** - No. The Organization certified that its governing documents do not specifically authorize it to participate or intervene in a political campaign and that it does not participate or intervene in any political campaign in favor of -- or in opposition to -- a person seeking elected political office. Questionnaire, Political Campaign Activity. No contrary evidence arose during the review of the application and the available information.

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| DOES THE ORGANIZATION TRY TO INFLUENCE LEGISLATION AS A SUBSTANTIAL PART OF ITS ACTIVITIES? |

**[PART 5]**

**(YES-NO-NO) 🡪** No. The Organization certified that: (i) it is prohibited from attempting to influence legislation as a substantial part (more than five percent) of its activities; (ii) its governing documents do not specifically permit it to attempt to influence legislation; and (iii) it does not generally spend a substantial part (more than five percent) of its resources attempting to influence legislation. Questionnaire, Influencing Legislation. No contrary evidence arose during the review of the application and the available information.

**NO-NO-NO 🡪** No. While the Organization certified that it is not prohibited by law from attempting to influence legislation as a substantial part (more than five percent) of its activities, it certified that its governing documents do not specifically permit it to attempt to influence legislation and that it does not generally spend a substantial part (more than five percent) of its resources attempting to influence legislation. Questionnaire, Influencing Legislation. No contrary evidence arose during the review of the application and the available information.

*Sample lobbying blurb*: Although the Organization’s website indicates that it engages in “advocacy,” the extent of such advocacy appears to consist of advocacy around the implementation of existing laws, regulatory and other non-legislative advocacy, examinations and discussions of broad social, economic, and similar problems, nonpartisan analysis, study, or research, and technical assistance, all of which fall outside the definition of, or fit within an exception to, legislative lobbying as defined in the Internal Revenue Code and accompanying regulations. No contrary evidence arose during the review of the application and the available information.

**IF MEXICO 🡪** No. The Organization certified that it is not expressly permitted to attempt to influence legislation and it certified that it does not spend a substantial part (more than 5 percent) of its resources attempting to influence legislation. Questionnaire, Influencing Legislation. No contrary evidence arose during the review of the application and the available information.

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| DOES THE ORGANIZATION PROHIBIT ANY OF ITS INCOME OR ASSETS FROM BEING DISTRIBUTED TO, OR APPLIED FOR THE BENEFIT OF, A PRIVATE PERSON OR NON-CHARITABLE ORGANIZATION? |

**[PART 6]**

NO-NO-NO 🡪 Yes. The Organization certified that: (i) the laws and customs governing not-for-profit status in its country do not permit it to give its assets to a private person or non-charitable organization; (ii) it does not have any shareholders or members who gain a personal or private benefit from, or have an ownership interest in, the Organization’s income or assets, other than fair compensation for services; and (iii) it does not have a substantial purpose of operating for the private benefit of individuals, companies, or similar non-charitable organizations. Questionnaire, Personal Benefit. Furthermore, the Organization’s governing documents, as submitted to NGOsource, do not expressly permit it to distribute any of the Organization’s income or assets to a non-charitable organization or individual, or apply any of the Organization’s income or assets for the benefit of a non-charitable organization or individual, except pursuant to the conduct of the Organization’s charitable activities, or as payment of reasonable compensation for services rendered or payment of the fair market value of property that the Organization has purchased. *See* ……….

No contrary evidence arose during the review of the application and the available information.

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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 7]**

N/A.

**AUTO-RENEWAL (no changes):** For this equivalency determination, the Organization recently certified in [month and year], 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.

**(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 8]**

No.

# CHURCHES & SIMILAR RELIGIOUS CONGREGATIONS

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| DOES THE ORGANIZATION HAVE A RECOGNIZED, WRITTEN CREED/FORM OF WORSHIP, STATEMENT OF FAITH, OR SUMMARY OF BELIEFS, OR FORMAL CODE OF DOCTRINE OR DISCIPLINE? |

**[PART 9]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it has a recognized, written creed/form of worship, statement of faith, summary of beliefs, or formal code of doctrine or discipline. Questionnaire, Religious Organization.

Corresponds to: Religious Organization, Q1, Q2, Q3, and Q4 + Religious Organization Part 2, Q1 and Q2 (and also Charity Type 1)

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| DOES THE ORGANIZATION HAVE REGULARLY SCHEDULED RELIGIOUS SERVICES? |

**[PART 10]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it is a “[r]eligious organization” with a congregation that gathers regularly for religious services. Questionnaire, Charity Type 1; Religious Organization.

Corresponds to: Religious Organization, Q5 and Q6 (and also Charity Type 1)

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| DOES THE ORGANIZATION HAVE AN ESTABLISHED CONGREGATION OR OTHER MEMBERSHIP GROUP COMPRISING INDIVIDUALS WHO REGULARLY ATTEND AND TAKE PART IN THE RELIGIOUS SERVICES OF THE ORGANIZATION AT AN ESTABLISHED LOCATION? |

**[PART 11]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it has an established congregation or other membership group. Questionnaire, Religious Organization.

Corresponds to: Religious Organization, Q7 (and also Charity Type 1)

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| DOES THE ORGANIZATION CONDUCT CEREMONIES SUCH AS BAPTISMS, WEDDINGS, FUNERALS, ETC.? |

**[PART 12]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it conducts ceremonies such as Baptisms, weddings, funerals, etc. Questionnaire, Religious Organization.

Corresponds to: Religious Organization, Q8

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| DOES THE ORGANIZATION HAVE A SCHOOL(S) FOR RELIGIOUS INSTRUCTION OF THE YOUNG? |

**[PART 13]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it has a school for religious instruction of the young. Questionnaire, Charity Type 1; Religious Organization.

Corresponds to: Religious Organization, Q9 (and also Charity Type 1)

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| DOES THE ORGANIZATION HAVE A MINISTER OR RELIGIOUS LEADER? WHAT IS THIS PERSON’S ROLE AND WAS THE MINISTER OR RELIGIOUS LEADER ORDAINED, COMMISSIONED, OR LICENSED AFTER A PRESCRIBED COURSE OF STUDY? |

**[PART 14]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it has a minister or religious leader who was ordained, commissioned, or licensed after a prescribed course of study. Questionnaire, Religious Organization.

Corresponds to: Religious Organization, Q10 and Q11

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| DOES THE ORGANIZATION ORDAIN, COMMISSION, OR LICENSE MINISTERS OR RELIGIOUS LEADERS WHO MINISTER TO ITS CONGREGATION? IF YES, WHAT ARE THE REQUIREMENTS FOR ORDINATION, COMMISSION, OR LICENSURE? FOR EXAMPLE, ARE ORDAINED MINISTERS SELECTED AFTER COMPLETING PRESCRIBED COURSES OF STUDY? DOES THE ORGANIZATION HAVE SCHOOLS FOR THE PREPARATION OR ITS ORDAINED MINISTERS OR RELIGIOUS LEADERS? |

**[PART 15]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it ordains, commissions, or licenses ministers or religious leaders. Questionnaire, Religious Organization.

Corresponds to: Religious Organization, Q12 and Q13

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| DOES THE ORGANIZATION HAVE A DISTINCT RELIGIOUS HISTORY? IF YES, HOW DOES THE ORGANIZATION DESCRIBE ITS HISTORY? |

**[PART 16]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it has a distinct religious history. Questionnaire, Religious Organization.

Corresponds to: Religious Organization Part 2, Q3 and Q4

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| DOES THE ORGANIZATION HAVE A LITERATURE OF ITS OWN? |

**[PART 17]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it has a literature of its own. Questionnaire, Religious Organization.

Corresponds to: Religious Organization Part 2, Q5

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| DOES THE ORGANIZATION HAVE A DEFINITE AND DISTINCT RELIGIOUS HIERARCHY OR ECCLESIASTICAL GOVERNMENT? |

**[PART 18]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it has a definite and distinct religious hierarchy or ecclesiastical government. Questionnaire, Religious Organization.

Corresponds to: Religious Organization Part 2, Q6

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| DOES THE ORGANIZATION HAVE AN ESTABLISHED PLACE OF WORSHIP WHERE IT HOLDS REGULARLY SCHEDULED SERVICES, WHETHER A LOCATION THE ORGANIZATION OWNS, RENTS, OR WHICH IS PROVIDED FOR FREE FOR ITS USE? IF NOT, WHERE DOES THE ORGANIZATION REGULARLY MEET TO HOLD SERVICES? |

**[PART 19]**

[Insert analysis here]

Yes. The Organization certified that it has an established place of worship where it holds regularly scheduled services. Questionnaire, Religious Organization.

Corresponds to: Religious Organization Part 2, Q7 and Q8

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| DOES THE ORGANIZATION HAVE A MEMBERSHIP THAT IS NOT ASSOCIATED WITH ANY OTHER CHURCH OR DENOMINATION? DOES THE ORGANIZATION HAVE A PROCESS BY WHICH AN INDIVIDUAL BECOMES A MEMBER, AND IF SO, WHAT IS THAT PROCESS? DO MEMBERS HAVE ANY VOTING RIGHTS, RIGHTS TO PARTICIPATE IN RELIGIOUS FUNCTIONS, OR OTHER RIGHTS? HOW MANY MEMBERS DOES THE ORGANIZATION HAVE? ARE ALL OF THE ORGANIZATION’S MEMBERS PART OF THE SAME FAMILY? |

**[PART 20]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it has a distinct membership. Questionnaire, Religious Organization. Although the Organization also certified that members may be associated with other churches or denominations, it is clear that they must all be members of the Christian faith. *Id*.

Corresponds to: Religious Organization Part 2, Q9-Q12

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| DOES THE ORGANIZATION HAVE SCHOOLS FOR THE PREPARATION OF ITS ORDAINED MINISTERS OR RELIGIOUS LEADERS? |

**[PART 21]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it has schools for the preparation of its ordained ministers or religious leaders. Questionnaire, Religious Organization.

Corresponds to: Religious Organization Part 2, Q13

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| IS THE ORGANIZATION’S MINISTER OR RELIGIOUS LEADER ALSO ONE OF ITS OFFICERS, DIRECTORS, OR TRUSTEES? |

**[PART 22]**

[Yes/No. Add any notes.]

No. The Organization certified that its minister or religious leader is not also one of its officers, directors, or trustees. Questionnaire, Religious Organization.

Corresponds to: Religious Organization Part 2, Q14

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| IS THE ORGANIZATION PART OF A GROUP OF RELIGIOUS INSTITUTIONS WITH SIMILAR BELIEFS AND STRUCTURES? IF YES, HOW DOES THE ORGANIZATION DESCRIBE THIS GROUP OF RELIGIOUS INSTITUTIONS, INCLUDING THE NAME OF THIS GROUP? |

**[PART 23]**

[Yes/No. Add any notes.]

Yes. The Organization certified that it is part of a group of religious institutions with similar beliefs and structures. Questionnaire, Religious Organization.

Corresponds to: Religious Organization Part 2, Q15

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| DOES THE ORGANIZATION ISSUE CHARTERS FOR SIMILAR RELIGIOUS INSTITUTIONS? IF YES, WHAT ARE THE REQUIREMENTS FOR ISSUING A CHARTER? DID THE ORGANIZATION PAY A FEE FOR ITS OWN CHARTER? |

**[PART 24]**

[Yes/No. Add any notes.]

No. The Organization certified that it does not issue charters for similar religious institutions. Questionnaire, Religious Organization. Given that the Organization otherwise satisfies most or all of the factors describing a church or similar religious institution, this fact alone will not disqualify it from qualifying as such.

Corresponds to: Religious Organization Part 2, Q17-Q19

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| ARE THERE ANY OTHER FACTS THAT ARE MATERIAL TO DETERMINING THAT THIS ORGANIZATION IS A CHURCH? |

**[PART 25]**

[Yes/No. Add any notes.]

As noted above, the Organization certified that it is a “[r]eligious organization” with a congregation that gathers regularly for religious services and is served by an organized ministry, that has regular religious services, provides religious education for the young, and disseminates guidelines for the practice of the religion. Questionnaire, Charity Type 1.