**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)(iii)) 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]

**IF HOSPITAL 🡪** The Organization certified that it is a hospital or medical care organization. Questionnaire, Charity Type 1. As further described herein, the Organization’s “principal purpose or function is the providing of medical or hospital care or medical education or medical research,” as described under Treasury Regulation section 1.170A-9(d)(1).

//Although the Organization primarily operates mobile clinics, traveling to poor communities to provide medical care services where most needed, the IRS has held that an organization may still qualify as a charitable hospital even if it is “operated in the nature of an out-patient clinic in that it does not have any facilities to house and maintain patients overnight and does not provide any nonambulatory care.” See Rev. Rul. 73-131, 1973-1 C.B. 446 (“[S]ince the principal functions of the health center described above are to provide medical care, it is held that the center is a ‘non- profit hospital.’”).

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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]**

The Hospital certified that it is a hospital or medical care organization. Questionnaire, Charity Type 1. As further described herein, the Hospital's “principal purpose or function is the providing of medical or hospital care or medical education or medical research,” as described under Treasury Regulation section 1.170A-9(d)(1). The Hospital therefore need not provide financial information to evidence public support.

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As a public institution, the Hospital/Organization is also likely a foreign government, agency or instrumentality thereof, as described in section 53.4945-5(a)(4)(iii) of the U.S. Treasury Regulations.

# HOSPITALS AND MEDICAL RESEARCH ORGANIZATIONS

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| IS PROVIDING HOSPITAL OR MEDICAL CARE THE PRIMARY PURPOSE OF THE ORGANIZATION? |

**[PART 9]**

Yes. The Hospital confirmed that providing hospital or medical care is its primary purpose. Questionnaire, Hospital or Similar Medical Care Organization; email dated

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| IS IT POSSIBLE FOR ALL DOCTORS WITH SIMILAR QUALIFICATIONS IN THE COMMUNITY TO RECEIVE PRIVILEGES TO PRACTICE MEDICINE USING THE ORGANIZATION’S FACILITIES? |

**PART 10]**

Yes. The Hospital confirmed that it is possible for all doctors with similar qualifications in the community to receive privileges to practice medicine using the Hospital's facilities. Questionnaire, Hospital or Similar Medical Care Organization; email dated

* Given that the Organization is a French charity that operates hospitals and medical centers in Syria in the midst of a civil war, its operations and ability to engage staff on the ground are necessarily limited and do not preclude the possibility that it is operating exclusively for charitable purposes and meeting the community benefit standard. See, e.g., Rev. Rul. 69-545 1969-2 C.B. 117 (“In considering whether a nonprofit hospital claiming such exemption is operated to serve a private benefit, the Service will weigh all of the relevant facts and circumstances in each case. The absence of particular factors … or the presence of other factors will not necessar[il]y be determinative.”)
* This is not unusual since the Organization operates a specialized mobile clinic and such hiring decisions may be restricted based on logistics, funding, and other factors. Moreover, we saw no evidence that the Organization discriminates in its hiring practices, or that it confers any private benefit on any particular doctors. See, e.g., team members on the Organization’s website, at….

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| DO THE DOCTORS IN THE ORGANIZATION RECEIVE COMPENSATION FOR THEIR SERVICES ONLY IN THE FORM OF FIXED SALARIES FROM THE ORGANIZATION? |

**[PART 11]**

Yes. …

Or

No. The Hospital certified that its doctors do not receive compensation for their services only in the form of fixed salaries. Questionnaire,Hospital or Similar Medical Care Organization. This fact does not prevent the Hospital from qualifying as equivalent to a 501(c)(3) hospital, however, as the facts otherwise demonstrate that “any personal benefit derived by the doctor[s] … does not detract from the public purpose of the organization nor lessen the public benefit flowing from its activities.” Rev. Rul. 73-31, 1973-1 C.B. 446; *see also* Rev. Rul. 69-383, 1969-2 C.B. 113 (confirming that the exempt status of a hospital “will not be jeopardized where, after arm's length negotiations, it enters into an agreement with a hospital based radiologist to compensate him on the basis of a fixed percentage of the departmental income.”).

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| DO THE DOCTORS OM THE ORGANIZATION USE THE ORGANIZATION’S FACILITIES TO SEE PATIENTS WHO PAY THEM FEES DIRECTLY? |

**[PART 12]**

No. ….

or

Yes. The Hospital certified that the doctors in the Hospital use the Hospital's facilities to see patients who pay them fees directly. Questionnaire, Hospital or Similar Medical Care Organization;. As noted herein, this fact does not prevent the Hospital from qualifying as equivalent to a 501(c)(3) hospital, since the facts otherwise demonstrate that “any personal benefit derived by the doctor[s] … does not detract from the public purpose of the organization nor lessen the public benefit flowing from its activities.” Rev. Rul. 73-131, 1973-1 C.B. 446.

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| DOES THE ORGANIZATION MAINTAIN A FULL-TIME EMERGENCY ROOM THAT PROVIDES CARE TO PEOPLE IN URGENT NEED OF MEDICAL SERVICE? |

**[PART 13]**

Yes. ….

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No. The Organization certified that it does not maintain a full-time emergency room that provides care to people in urgent need of medical service. Questionnaire, Hospital or Similar Medical Care Organization. The Organization explained that “[w]e provide sexual and reproductive health services, and we are not required to have an emergency room.” Id. This explanation is consistent with IRS rulings on whether a 501(c)(3) hospital should be required to maintain an emergency room, and therefore does not disqualify it from equivalency. *See* Rev. Rul. 83-157, 1983-2 C.B. 94 (“[S]pecialized hospitals, such as eye hospitals and cancer hospitals, offer medical care limited to special conditions unlikely to necessitate emergency care and do not, as a practical matter, maintain emergency rooms.”).

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Given that the Organization largely treats patients through mobile clinics, a static emergency room would not be appropriate for the purposes of the Organization’s specialized ambulatory services. The IRS has specifically held that hospitals providing specialized medical services as a practical matter do not maintain emergency rooms and may still operate as charitable hospitals. *See*, *e.g.,* Rev. Rul. 83-157, 1983-2 C.B. 94 (“[S]pecialized hospitals, such as eye hospitals and cancer hospitals, offer medical care limited to special conditions unlikely to necessitate emergency care and do not, as a practical matter, maintain emergency rooms.”); *see also* Rev. Rul. 73-131, 1973-1 C.B. 446 (organization may still qualify as a charitable hospital even if it is “operated in the nature of an out-patient clinic in that it does not have any facilities to house and maintain patients overnight and does not provide any nonambulatory care. … since the principal functions of the health center described above are to provide medical care.”).

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| TO THE EXTENT OF ITS FINANCIAL ABILITY, DOES THE ORGANIZATION PROVIDE MEDICAL SERVICES FOR FREE OR AT A PRICE BELOW ITS OWN COST OF PROVIDING THOSE SERVICES TO PERSONS WHO CANNOT AFFORT TO PAY? |

**[PART 14]**

Yes. The Hospital certified that, to the extent of its financial ability, it provides medical services for free or at a price below its own cost of providing those services to persons who cannot afford to pay. Questionnaire, Hospital or Similar Medical Care Organization.

Or

No. The Organization certified that, it does not, to the extent of its financial ability, provide medical services for free or at a price below its own cost of providing those services to persons who cannot afford to pay. Questionnaire, Hospital or Similar Medical Care Organization. The Organization operates as an HMO, meaning a “health maintenance organization” that serves its insured members under a network of physicians and hospitals under its coverage. While it does not provide hospital care for anyone in need, it does operate exclusively as a hospital and medical care organization for the public at large. As the IRS established, a 501(c)(3) hospital must “promot[e] the health of a class of persons that is broad enough to benefit the community,” even if its primary purpose is not to provide “charity care.” Rev. Rul. 69-545 1969-2 C.B. 11. In that Ruling, the fact that a hospital did not provide care for those that couldn’t pay (either themselves, or through private health insurance, or with the aid of public programs) did not preclude exemption. Instead, the IRS looked to whether the facts “indicated that the use and control of [the] Hospital [] are for the benefit of the public and that no part of the income of the organization is inuring to the benefit of any private individual nor is any private interest being served.” Id.

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| DOES THE ORGANIZATION ACCEPT PERSONS IN NEED OF MEDICAL SERVICES AS PATIENTS EVEN IF THEY CANNOT AFFORD TO PAY? |

**[PART 15]**

Yes. The Hospital certified that it accepts persons in need of medical services as patients even if they cannot afford to pay. Questionnaire, Hospital or Similar Medical Care Organization.

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| IS THE ORGANIZATION ORGANIZED FOR THE PURPOSE OF PROVIDING MEDICAL SERVICES TO ALL PERSONS IN THE COMMUNITY AT THE LOWEST POSSIBLE COST? |

**[PART 16]**

Yes. The Hospital certified that it is organized for the purpose of providing medical services to all persons in the community at the lowest possible cost. Questionnaire, Hospital or Similar Medical Care Organization.

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| IS THE ORGANIZATION’S BOARD OF DIRECTORS COMPRISED MOSTLY OF COMMUNITY REPRESENTATIVES RATHER THAN PHYSICIANS WHO PROVIDE MEDICAL SERVICES? |

**[PART 17]**

Yes. The Hospital certified that its board of directors is comprised mostly of community representatives rather than physicians who provide medical services. Questionnaire, Hospital or Similar Medical Care Organization.

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| DOES THE ORGANIZATION CONDUCT MORE THAN AN INSUBSTANTIAL AMOUNT OF ITS ACTIVITIES (MORE THAN FIVE PERCENT) THROUGH EITHER JOINT VENTURES OR PARTNERSHIPS WITH FOR-PROFIT ENTITIES OR PRIVATE PARTIES? |

**[PART 18]**

No. The Hospital certified that it does not conduct more than an insubstantial amount of its activities (more than five percent) through either joint ventures or partnerships with for-profit entities or private parties. Questionnaire, Hospital or Similar Medical Care Organization.

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| IS THE ORGANIZATION AT LEAST PARTIALLY SUPPORTED BY CONTRIBUTIONS FROM THE GENERAL PUBLIC OR GOVERNMENTAL GRANTS? |

**[PART 19]**

Yes. The Hospital certified that it is at least partially supported by contributions from the general public or governmental grants. Questionnaire, Hospital or Similar Medical Care Organization;.

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| DOES THE ORGANIZATION APPEAR TO RELY ON FEES FOR SERVICES AS A PRIMARY REVENUE GENERATOR, OR DOES IT GENERATE THE MAJORITY OF ITS REVENUE THROUGH GRANTS AND CONTRIBUTIONS, EVIDENCING ITS COMMITMENT TO PROVIDE MEDICAL SERVICES REGARDLESS OF ABILITY TO PAY? |

**[PART 20]**

Yes. The Hospital certified that its expenditures to provide medical care normally exceed its revenues from fees paid for that medical care. Questionnaire, Hospital or Similar Medical Care Organization.

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| ARE THERE ANY OTHER FACTS THAT ARE MATERIAL TO DETERMINING THAT THIS ORGANIZATION IS AN ORGANIZATION THAT PROVIDES HOSPITAL OR MEDICAL CARE? |

**[PART 21]**

The Organization/Hospital self-certified as a “[h]ospital or medical care organization (such as hospitals, mental health hospitals, hospices, nursing facilities, clinics, and other similar organizations.).” Questionnaire, Charity Type 1.