**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>.

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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]

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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. 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 8]** :

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.

//

The Organization is an educational institution, as described under Internal Revenue Code section 170(b)(1)(A)(ii), and therefore need not satisfy a public support test.

//

As a public institution, the University 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.

PUBLIC SUPPORT ANALYSIS (509(a)(2))

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

**[PART 9]** :

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 10]** :

No.

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| HAS THE ORGANIZATION CORRECTLY IDENTIFIED DONATIONS, GRANTS AND FEE PAYMENTS FROM SUBSTANTIAL CONTRIBUTORS AND OTHER DISQUALIFIED PERSONS THAT MUST BE EXCLUDED FROM THE PUBLIC SUPPORT NUMERATOR (BUT INCLUDED IN TOTAL SUPPORT)? |

**[PART 11]** :

Yes.

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| HAS THE ORGANIZATION CORRECTLY IDENTIFIED ENTITIES OR INDIVIDUALS TO BE LISTED TO CORRECTLY CALCULATE LINE 7B ON THE ENCLOSED CALCULATION SPREADSHEET? |

**[PART 12]** :

Yes.

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

**[PART 13]** :

No./Yes: Insert year.

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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 14]** :

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 15]** :

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 16]** :

No.