**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)(ii)) 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 EDUCATIONAL INSTITUTION** 🡪 The University certified itself to be an educational institution. Questionnaire, Charity Type 1. Its primary purpose is either: (1) to give instruction to individuals for the purpose of improving or developing their capabilities, or (2) to give instruction to the public on subjects useful to the individual and beneficial to the community. Id. It is also primarily focused on formal instruction and has a regular curriculum, faculty, students and classrooms. Id. It is an educational institution, as described under Internal Revenue Code section 170(b)(1)(A)(ii).

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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]**

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.

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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.

# SCHOOLS & SIMILAR EDUCATIONAL INSTITUTIONS

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| IS THE ORGANIZATION’S PRIMARY FUNCTION THE PRESENTATION OF INSTRUCTION EITHER (1) TO INDIVIDUALS FOR THE PURPOSE OF IMPROVING OR DEVELOPING THEIR CAPABILITIES OR (2) TO THE PUBLIC ON SUBJECTS USEFUL TO INDIVIDUALS AND BENEFICIAL TO THE COMMUNITY? |

**[PART 9]**

Yes. The University certified twice that its primary purpose is either (1) to give instruction to individuals for the purpose of improving or developing their capabilities, or (2) to give instruction to the public on subjects useful to the individual and beneficial to the community. Questionnaire, Charity Type 1; Educational Institution.

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| DOES THE ORGANIZATION NORMALLY MAINTAIN A REGULAR FACULTY AND CURRICULUM? |

**[PART 10]**

Yes. The University certified twice that it has a curriculum, teachers, students, and classrooms. Questionnaire, Charity Type 1; Educational Institution.

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| DOES THE ORGANIZATION PRIMARILY SERVE STUDENTS WHO ATTEND INSTRUCTION IN PERSON ON A REGULAR BASIS? |

**[PART 11]**

Yes. The University certified twice that it primarily serves students who attend instruction in person on a regular basis. Questionnaire, Charity Type 1; Educational Institution.

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| HAS THE ORGANIZATION ADOPTED A POLICY (FORMAL OR INFORMAL) PROHIBITING DISCRIMINATION AGAINST APPLICANTS AND STUDENTS ON THE BASIS OF RACE, COLOR, OR NATIONAL OR ETHNIC ORIGIN? |

**[PART 12]**

Yes. The University certified that it has an officially adopted statement or policy of racial nondiscrimination and that it follows a racially nondiscriminatory policy as to its students, under which students of any race, color, national origin, or ethnic origin are entitled to all the rights, privileges, programs, and activities generally made available to students at the school. Questionnaire, Educational Institution; Educational Institution Part 2.

The [*University*] further certified that [*local law/or name law cited, if one is given*] prohibits it from discriminating on the basis of race, color, national origin, and ethnic origin in administration of its educational policies, admission policies, scholarship and loan programs, student privileges, and athletic and other school-administered programs. *See* Questionnaire, Educational Institution Part 2.

**IF NOT OFFICIAL STATEMENT or POLICY 🡪** No. The University certified that, while it does not have an officially adopted statement or policy of racial nondiscrimination, it follows a racially nondiscriminatory policy as to the student under which: (1) students of any race, color, national origin, or ethnic origin are entitled to all the rights, privileges, programs, and activities generally made available to students at the school. Questionnaire, Educational Institution Part 2.

The [*University*] further certified that [*local law/or name law cited, if one is given*] prohibits it from discriminating on the basis of race, color, national origin, and ethnic origin in administration of its educational policies, admission policies, scholarship and loan programs, student privileges, and athletic and other school-administered programs. *See* Questionnaire, Educational Institution Part 2.

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| DOES THE ORGANIZATION ACTUALLY OPERATE IN A RACIALLY NONDISCRIMINATORY MANNER AS TO STUDENTS? |

**[PART 13]**

Yes. The University certified that it does not discriminate on the basis of race, color, national origin, and ethnic origin in administration of its educational policies, admission policies, scholarship and loan programs, student privileges, and athletic and other school-administered programs. Questionnaire, Educational Institution; Educational Institution Part 2. [*add evidence from website if applicable*]

The University further certified that the percentage of racial or ethnic minority students that attend the University is not significantly less than the percentage of such racial or ethnic minorities in the general population in the area served by the University. Questionnaire, Educational Institution; Educational Institution Part 2.No contrary evidence arose during the review of the application and the available information.

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

**[PART 14]**

The Organization certified that it is an “[e]ducational institution (such as schools, colleges, universities, training schools, and other similar organizations.).” Questionnaire, Charity Type 1.