

Regulations regarding the organizations that qualify to participate in the Combined Federal Campaign as Family Support and Youth Activities (FSYA) also known as Morale Welfare and Recreation (MWR) organizations on military bases have recently changed.

Please read below a 2011 CFC Memorandum (which can be found at www.opm.gov/cfc):

Recently questions have come up regarding the organizations that qualify to participate in the Combined Federal Campaign (CFC) as Family Support and Youth Activities (FSYA) also known as Morale Welfare and Recreation (MWR) organizations on military bases. The concern was regarding the meaning of "nonprofit, tax exempt organization" in 5 CFR § 950.204(d)(1). Our office has met with officials from the Department of Defense (DoD) and the Internal Revenue Service (IRS). This memorandum provides the requirements for participation in the CFC as a FSYA/MWR organization based on the results of these discussions.

Organizations that are part of the Federal Government qualify to receive tax deductible donations that are made exclusively for public purposes under 26 USC § 170(c)(1). Non-appropriated fund instrumentalities (NAFI) that support DoD installation FSYA/MWR Programs are part of the DoD. As such, they qualify to receive tax deductible donations under 26 USC § 170(c)(1). Only these organizations may be certified by the base commander to participate in the CFC under the FSYA/MWR section of the regulations. See 5 CFR § 950.204(c), (d). Under the regulations, the FSYA/MWR director is not qualified to make this certification.

Other entities on the base that are not NAFI are not eligible to participate in the CFC under this section of the regulations. Day care centers in Federal office buildings may not be admitted for participation under this section of the regulations. Day care centers that had previously used this section for qualification should consider applying to the IRS for § 501(c)(3) recognition and applying to the CFC using the requirements in 5 CFR § 950.204(a) and (b).

Information on applying for this recognition can be found on the IRS website at <http://www.irs.gov/charities/charitable/index.html>. In summary, the phrase "nonprofit, tax exempt" in 5 CFR § 950.204(d)(1) is defined as non-appropriated fund instrumentalities (NAFI) that support DoD installation FSYA/MWR Programs. **These requirements are effective for the 2011 campaign. If you have any questions, please contact your CFC Regional Representative."**

CFC OF CENTRAL OKLAHOMA

2012 APPLICATION FOR MILITARY FAMILY SUPPORT & YOUTH ACTIVITIES ORGANIZATIONS

Organization: _____

5 Digit CFC Number (If a participant in the last year's CFC): _____

Mailing Address: _____
(Post Office Box addresses are not accepted and may result in automatic disqualification.)

Telephone: () _____

Contact Person: _____

Contact Address: _____
(If different from the above address -- All correspondence will be sent to this address.)

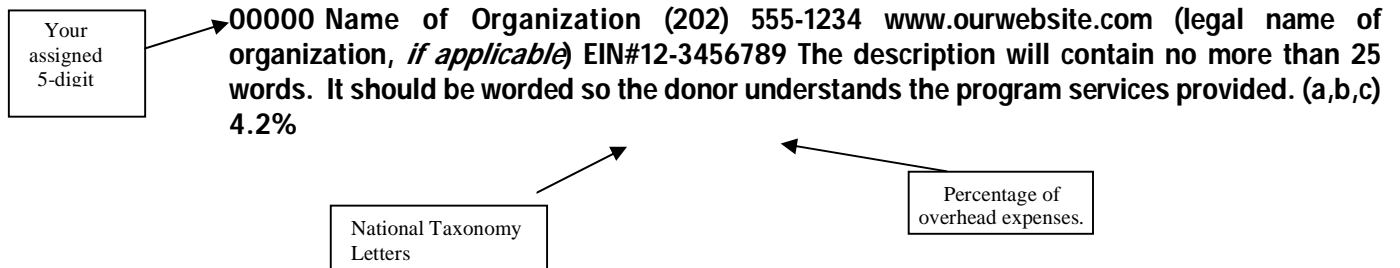
Contact Telephone: () _____

E-Mail Address: _____

Website: _____

Disbursement Address: _____
(This is the address where paper checks will be sent. May be a PO Box.)

For listing in the CFC Charity Guide booklet, please include as ***Attachment A*** a statement of ***25 words or less*** describing the real services, benefits or program activities the organization provides. The statement provided by the organization need not include the organization's name, but can include a former name, which will count as part of the 25-word statement. An Internet web page address where information on the organization can be obtained may be included and will not count toward the 25 words. E-mail addresses are not permissible. Please format the statement as follows:



To satisfy the requirements of a recent CFC memorandum, please include as *Attachment B* a letter from your base commander certifying that your organization is eligible to participate in CFC.

A sample of an acceptable letter can be found at www.cfc-centralok.org.

**** APPLICATIONS ARE DUE BY MAIL OR HAND DELIVERY BY 5PM ON MONDAY, APRIL 2. APPLICATIONS SUBMITTED ELECTRONICALLY WILL NOT BE ACCEPTED. ****

IF YOU HAVE QUESTIONS, PLEASE CONTACT BRIGETTE ZORN AT BZORN@UNITEDWAYOKC.ORG.