

Legal Requirements: Nonprofit organizations must generally have a valid tax exemption status under Section 501(c) (3) of the Internal Revenue Code and be classified as a public charity and not as a "private foundation" under section 509(a). Government and public agencies are also eligible for funding. We will consider grants to organizations not meeting these requirements on an individual basis. If an application is from an unincorporated community project or collaboration, tax exemption verification and a letter of agreement signed by a fiscal sponsor, or lead applicant agency that is eligible for funding are required. The following describes the appropriate documentation that should be submitted if your organization's exemption status is under the 501(c) (3) charitable designation:

- ❖ **Public Charities:** Provide a current tax exemption status letter, or final determination letter, from the IRS along with your application materials.
- ❖ **Advance Ruling Determination Period:** If your institution has recently applied for a 501 (c) (3) status, it will be given temporary status for the Advance Ruling Period as a public charity. A copy of the Advance Ruling Period determination must be included in the application materials.
- ❖ **Government entities or public universities:** Please provide a copy of the statute or enabling legislation establishing your organization.
- ❖ **City or county:** Please forward a copy of the statute, or city or county charter, establishing the city or county.
- ❖ **School or private university:** Include a copy of your exemption status or parent organization the school or university is part of.
- ❖ **Organizations that are relying on a group ruling obtained by a parent organization:** Provide a copy of the parent organization's current tax exemption letter or final determination letter, the exact name under which the parent organization obtained its group ruling and a current copy of its current letter to the IRS listing all of the applicant organizations in the group ruling.
- ❖ **DBA (doing business as or fictitious) name:** If you wish your grant to be issued in a dba name, you must forward a copy of your dba or fictitious name certification to MAGNUS along with your application.
- ❖ **Fiscal sponsorship:** If you are applying for a grant utilizing a fiscal sponsor; please supply a copy of your Letter of Understanding or Memorandum of Understanding, or Agreement, between the fiscal sponsor and your organization. Please also include tax exemption status documentation for both your organization and for the fiscal sponsor. If you are an unincorporated organization or a project of the fiscal sponsor, the application should be submitted under the name of the fiscal sponsor.
- ❖ **Non 501(c) (3):** In some cases a non public charity can be considered for funding for charitable purposes under the rules of expenditure responsibility. Each will be considered on a case by case basis.