



2018 NONPROFIT ELIGIBILITY

- Organization must be a 501(c)(3) public charity, recognized by the IRS as a qualified recipient of tax-deductible gifts, serving Douglas, Sarpy and/or Pottawattamie counties.
- Organization's primary operating address is in Douglas, Sarpy or Pottawattamie County.
- One organization per tax identification number is eligible to participate.
- Community foundations are not eligible for participation.
- The Omaha Community Foundation has final discretion in approving organizations for participation.

For questions regarding eligibility, please contact Diane Darrington at diane@omahafoundation.org or (402) 342-3458.

MORE INFORMATION REGARDING ELIGIBILITY

501(c)(3) Status:

- An organization cannot have a profile if it has not received a determination letter from the IRS indicating that they are exempt from federal income tax as described under Internal Revenue Code section 501(c)(3). Upon the request of the Omaha Community Foundation, the organization must be able to provide said determination letter or other documentation from the IRS confirming its status as a recognized 501(c)(3) public charity.

Service Area:

- If a newly registered organization's primary operating address is outside of, but primarily serves the 3-county area, this organization must provide documentation showing that at least
 - 50% of revenue comes from the 3-county area,
 - 50% of program expenses serve the 3-county area, or
 - 50% of programs serve the 3-county area.
- If the organization had been approved to participate in the 2017 Omaha Gives Day, they will **not** have to provide documentation verifying that at least 50% of their revenue, program expenses or programs are within the 3-county area.

Restricting Funds:

- An eligible organization runs a food pantry at one location and a youth center at another, both under the same federal tax ID number. The organization is allowed one profile, and the organizational description can highlight both the pantry and the youth center, but through Omaha Gives!, donors cannot restrict their donations to one or the other. Houses of worship with affiliated schools under the same federal tax ID number may use a profile name to reflect both entities (e.g., Sacred Heart Church and School).
- Donors cannot designate or restrict their donations. A public school receives donations through a foundation. The public school's foundation may have a profile. Donors cannot designate or restrict their donations to a particular school within that system.

Fiscal Sponsorships:

- If the organization/program is not a recognized 501(c)(3) public charity as described above, then it may still have a profile upon satisfaction of the following conditions: The fiscal sponsor/agent is a recognized 501(c)(3) public charity that has previously served as a fiscal agent/sponsor for the organization/program. This organization must choose either to have its own profile or to have its profile in the name of the other program. It cannot have two separate profiles for the same federal tax ID number.