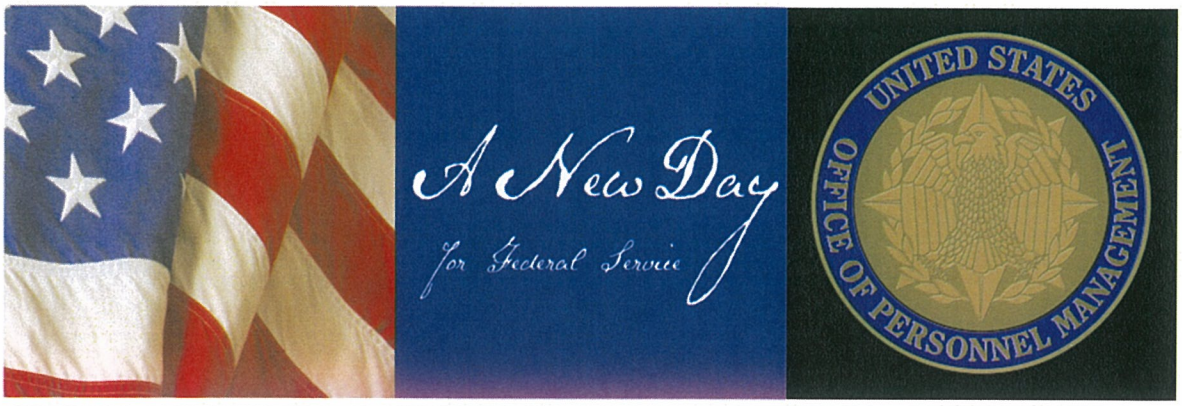
UNITED STATES OFFICE OF PERSONNEL MANAGEMENT



CFC MEMORANDUM 2012-05 **AUGUST 23, 2012**

TO: **LOCAL FEDERAL COORDINATING COMMITTEES, PRINCIPAL COMBINED FUND ORGANIZATIONS, LOCAL ORGANIZATIONS AND FEDERATIONS, AND NATIONAL ORGANIZATIONS AND FEDERATIONS**

FROM: **KEITH WILLINGHAM**
DIRECTOR, COMBINED FEDERAL CAMPAIGN

SUBJECT: **PRO FORMA IRS FORM 990 REQUIREMENTS**

This memorandum replaces guidance on the requirements for a pro forma IRS Form 990 in Combined Federal Campaign (CFC) Memorandum 2009-08. Specifically, it removes the requirement to complete lines 5-22 of Part I and Part VII, Section B effective with the 2013 CFC application period.

CFC regulation 5 CFR § 950.203(a)(3) requires an organization that is not required to prepare and submit an IRS Form 990 to the IRS to provide the CFC with certain portions of the IRS Form 990 as a pro-forma document. IRS Forms 990EZ, 990PF, 990-N and comparable forms are not acceptable substitutes. To prepare a pro forma IRS Form 990, an applicant must download a copy of the IRS Form 990 (long form) from the IRS website (www.irs.gov) and complete the following sections.

- Items A-M on Page 1
- Part I (Summary) – Lines 1-4 only

- Part II (Signature Block) – the paid preparer's signature is not acceptable in lieu of the signature of an officer
- Part VII (Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated employees, and Independent Contractors) – Section A only
- Part VIII (Statement of Revenue)
- Part IX (Statement of Functional Expenses)
- Part XII (Financial Statements and Reporting)