



Membership Application

ORGANIZATION NAME

MAILING ADDRESS

CITY

STATE

POSTAL CODE

COUNTRY

PHONE

FAX

WEBSITE

MEMBERSHIP CATEGORY *(Check all that apply.)*

- Community Foundation
- Corporate Foundation
- Corporate Giving Program
- Independent Foundation
- Non-U.S. Foundation
- Private Operating Foundation
- Private Foundation
- Public Foundation
- Tribal Philanthropic Programs

Do you consider your foundation a family foundation? Yes No

Criteria for membership in the Council on Foundations vary for each organization type. Please provide the required information that is appropriate for your organization *(see Membership Criteria and Required Submissions Checklist)*.

Year Established: _____ Number of Staff: _____ Board Members/Trustees: _____

MEMBERSHIP DUES CONTRIBUTION *(See Membership Dues Calculation Worksheet)*

\$ _____ Payment enclosed. Please invoice me.

Payment must be received within 30 days of the date of the invoice.

CONTACT PERSONS

PRIMARY CONTACT

TITLE

E-MAIL ADDRESS

DUES CONTACT

TITLE

E-MAIL ADDRESS

COMMUNICATIONS CONTACT

TITLE

E-MAIL ADDRESS

TOP FOUNDATION STAFF

TITLE

E-MAIL ADDRESS

BOARD CHAIR

TITLE

E-MAIL ADDRESS

CERTIFICATION

- Our organization is or has been the subject of an audit by the Internal Revenue Service or an investigation by a state official responsible for regulating charities. If yes, we will contact you for additional details. Yes No
- We certify that our organization has complied with all appropriate state registration and reporting requirements.
- We subscribe to the Statement of Ethical Principles of the Council on Foundations.

PRIMARY CONTACT

DATE

Membership Criteria and Required Submissions Checklist

ALL PROSPECTIVE MEMBERS PLEASE SUBMIT

- Completed and signed membership application.
- IRS determination letter (U.S.-based foundations only).
- Most recent IRS Form 990-PF complete with all schedules. Newly established foundations may submit a complete copy of IRS Form 1023 (U.S.-based foundations only). Include Form 1023 attachments.
- Copy of grant guidelines and/or a letter outlining the goal(s) of the grant program, including any limitations based on geography, subject matter of grants or other factors.
- Copy of the most recent annual report (if one is published).
- Submit the following additional items listed below based on your organization type**

COMMUNITY FOUNDATIONS

- Evidence of variance power, the right to change the terms of a gift if in the judgment of the foundation's governing body, the restriction or conditions on such a gift become unnecessary, incapable of fulfillment or inconsistent with the charitable needs of the area served.
- A statement, signed by an appropriate officer of the foundation, attesting to the organization's continuing intention to build and maintain a strong endowment as a major source of its funding capacity.
- A list of supporting organizations and affiliate funds to be included under the umbrella of membership, if appropriate.

PRIVATE FOUNDATIONS (INDEPENDENT, FAMILY, OPERATING FOUNDATIONS)

- A statement attesting that the grantmaking meets the following Council criteria in the most recent fiscal year and that they expect to meet these criteria in future years:
 - a. Grant program is significant:
 - i. *Direct grant program must be at least \$50,000 USD per year.*
 - ii. *A process that awards some grants from discretionary resources through a defined competitive system must be in place. (These grants may not include amounts paid to subsidiary chapters nor allocations to pre-selected grantee organizations—as in federated funds).*
 - iii. *Continued commitment to significant grantmaking as a key component of the organization's charitable mission should be demonstrated.*
 - iv. *Due diligence procedures followed to ensure that grants are used for charitable purposes must be demonstrated.*
 - v. *Grantees must be multiple individuals or organizations.*
 - b. Funding is predominately private, rather than public (governmental). If governmental funding represents a significant source of support for the organization (more than 40 percent) evidence must be provided to demonstrate the organization's autonomy.

CORPORATE GRANTMAKERS (FOUNDATIONS AND/OR CORPORATE GIVING PROGRAMS)

- A list of grants and contributions given during the most recently completed fiscal year.
- A list of subsidiaries, divisions and affiliates to be included under the umbrella of membership. To be included, their grantmaking activities must be bound by the general giving guidelines of the parent company or parent company foundation. If the subsidiary, division or affiliate has an independent grantmaking program and is not bound by guidelines of the parent company or parent company foundation, it may not be included in the parent company's membership and must join separately.

NON-U.S. FOUNDATIONS

- Proof of country in which foundation is legally established.
- A statement attesting that grantmaking and program expenses meet the following Council criteria in the most recent fiscal year and that they expect such expenses normally to meet these criteria in future years:
 - a. The organization makes grants for charitable purposes.
 - b. Grant program is significant:
 - i. *Direct grant program must be at least \$25,000 USD per year.*
 - ii. *At least 40 percent of total organizational budget is composed of direct grants to multiple individuals or organizations.*
- A statement attesting to the organization's independence from control or influence by any governmental entity. If governmental funding represents a significant source of support for the organization (more than 40 percent), evidence must be provided to demonstrate the organization's autonomy.
- Complete financial statements for the most recent fiscal year of operation with exhibits sufficient to document that the foundation meets the criteria described herein.

TRIBAL PHILANTHROPIC PROGRAMS

- Documentation of the legal structure of the Program which shall include one of the following:
 - a. IRS Determination letter indicating Section 501(c)(3) status, or
 - b. Statement indicating tribal government's Section 7871 status, or
 - c. Evidence that the organization is established under tribal government law
- Documentation of the grantmaking program, including:
 - a. A copy of the latest annual report or a letter or statement signed by an appropriate representative providing a description of the grantmaking program, including its mission or purpose, and any limitations such as geography, subject matter of grants, or other factors
- Evidence that the grantmaking program meets the following criteria:
 - a. Direct grant program is at least \$25,000 per year and includes a process that awards some grants from discretionary resources
 - b. Discretionary grants can include amounts paid to unrelated pre-selected grantees, but cannot include amounts paid to subsidiaries (entities legally affiliated with the applicant and/or whose decision making is subject to applicant's control)
- Most recent Form 990 or complete financial statements of the grantmaking program for the most recent fiscal year of operation with exhibits sufficient to demonstrate that the program meets the criteria as described

NOTE: Please direct any questions about eligibility or required submissions to the Council's membership department at 703-879-0645 or membership@cof.org.

Fax completed application to 703-879-0802, or mail to:
Council on Foundations
Attn: Membership Department
2121 Crystal Drive, Suite 700
Arlington, VA 22202



COUNCIL *on* FOUNDATIONS

Statement of Ethical Principles

The Council on Foundations and its members promote the highest standards of ethical behavior. In recognition of the importance of philanthropy toward the public good and those we serve, we adopt these ethical principles.

MISSION

Our members are committed to the public benefit and to their philanthropic purposes and act accordingly.

STEWARDSHIP

Our members manage their resources to maximize philanthropic purposes, not private gain, and actively avoid excessive compensation and unreasonable or unnecessary expenses. They pursue maximum benefit through their work, how they work and by supporting the work of partners, colleagues and grantees.

ACCOUNTABILITY AND TRANSPARENCY

In carrying out their philanthropic activities, our members embrace both the letter and the spirit of the law. They welcome public interest, take responsibility for their actions and communicate truthfully.

DIVERSITY AND INCLUSIVENESS

Our members seek diversity and inclusiveness in order to reflect the communities they serve and to ensure that a range of perspectives contribute to the common good and the development of their mission in a changing society.

GOVERNANCE

Our members' governing bodies understand and embrace their responsibility to oversee the mission, strategic direction, finances and operations of their respective organizations, and do so honestly and with integrity. They establish clear and understandable policies and ensure that they are followed.

RESPECT

Members interact respectfully with grantees, colleagues, donors and peers.

Council on Foundations' Policy on Sanctioning Members

While Council members are committed to best practices and high standards of conduct, the Council is not an enforcement organization. Its interest is in protecting and preserving the public trust by encouraging ethically sound management of philanthropic institutions. This commitment to responsible and effective philanthropy led the Council's Board of Directors to establish specific procedures for invoking sanctions for possible or proven institutional misconduct by its members. This process strengthens the ability of the field to regulate itself and helps the Council fulfill its mission to educate its members about best practices and ethics in philanthropy. This and other efforts by grantmakers to monitor their own conduct will help prevent the need for further state and federal oversight and demonstrates the field's eagerness to comply with not only the letter of the law, but the spirit as well.

For the complete text of the Council on Foundations' Policy on Sanctioning Members, visit our membership section of the COF website: www.cof.org.