

Universal Code Requirements Matrix

Reference: CFC Memorandum 2015-08

	<i>Separate Entity</i>	<i>Group Exemption</i>				<i>Bona-Fide Chapter/Affiliate</i>
IRS Determination?	Applicant Legal Name and EIN in BMF	Group Exemption Central Organization and Applicant Legal Names and EINs in BMF				Parent Organization Legal Name and EIN in BMF
Parent Organization Verification?	None	List of all subordinates w/ EINs and physical addresses				List of all chapters w/ physical addresses
Audited Financial Statements?	Applicant's Audit	Applicant's Audit	Central Org. Audit (w/ CEO ltr.)		Parent's Audit (w/ CEO ltr.)	
IRS Form 990?	Applicant's IRS Form 990	<i>pro forma</i> IRS Form 990		Applicant's IRS Form 990	<i>pro forma</i> IRS Form 990	
Is Physical Address Local to Campaign?	Yes	No	No		Yes	No
Is Service Address Local to Campaign?	n/a	Yes	Yes		n/a	Yes
CFC Universal Code Assigned:	Unique Code	Existing Code	Unique Code		Unique Code	Existing Code

A '**Unique Code**' is one that is assigned to an organization that is eligible to receive—on the basis of its organizational structure and supporting documentation—its own code. For such an organization, the assignment of a Universal CFC Code is not dependent upon any other aspect of the organizational structure.

An '**Existing Code**', on the other hand, is one that has been previously assigned to an the entity and is now being assigned to the same entity in another campaign. Based on the organizational structure and supporting documentation of such an applicant, this entity is not eligible to receive its own Unique Code. For example, a previously coded entity that demonstrates that it provides services in an adjacent campaign zone through a service address that is physically located in that campaign zone is not eligible for a separate Unique Code solely on the basis of the service address. Such an applicant is assigned the previously established Existing Code.