



Fort Scott Area
Community Foundation

FSACF Resource Library

What do the Nonprofit Status categories mean?

- *501(c)(3) Public Charity*
 - Organizations organized and operated exclusively for charitable, religious, scientific, testing for public safety, literary, educational, or other specified purposes and that meet certain other requirements.
 - An IRS 501(c)(3) Determination letter will be required for IRS documentation purposes.
 - A state tax-exempt determination letter is not sufficient
- *Educational Institution*
 - A nonprofit organization focused on providing learning, research, and academic instruction. This includes schools, colleges, universities, technical schools, and other entities primarily engaged in educational activities.
 - A school district, a specific school within the district, or a department of that school or district can apply.
 - A W9 must be on file or provided for IRS documentation purposes.
 - Examples (USD 249 Frontenac, USD 249 Frontenac-Elementary, USD 249 Frontenac-High School-Biology Department, USD 249 Frontenac-Middle School-Wrestling Program.)
- *Government Entity*
 - A publicly funded organization at federal, state, or local levels that provides services to citizens, such as municipal offices, public schools, or state agencies. These are not technically nonprofits but often have similar operational characteristics.
 - A state or city government office, a specific department within the state or city, or a department program can apply.
 - A W9 must be on file or provided for IRS documentation purposes.
 - Examples (State of Kansas, City of Galena, City of Pittsburg Parks and Recreation)
- *Organization using a Fiscal Sponsor*
 - A charitable project or initiative that can receive multiple forms of financial management and administrative support from an established 501(c)(3) organization. The fiscal sponsor can help smaller or emerging groups receive grants for charitable purposes or manage finances, receive tax-deductible donations, and fulfill legal requirements.
 - The IRS 501(c)(3) Determination letter for the fiscal sponsor must be on file or provided for IRS documentation purposes.
 - A statement of support from an administrator, board of directors, or director with the fiscal sponsor agency must be provided and updated annually. This statement of support acknowledges that they know about your project(s) and agree to transfer funds to your agency to complete your project.



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- *Religious Organization*
 - A nonprofit organization centered on religious worship, practice, and community service. These include churches, synagogues, mosques, and other faith-based organizations typically exempt from federal income tax.
 - An IRS 501(c)(3) Determination letter or a W9 must be on file or provided for IRS documentation purposes.
 - Grants will not be made for religious purposes nor general operating expenses for faith-based organizations but may be made for non-religious programs offered to the broader community. Characteristics of eligible programs include:
 - A program located in a house of worship but not associated with the house of worship.
 - A program that is available to people of all faiths and/or non-believers
 - Programs must abstain from religious worship, instruction, or recruitment as part of the grant-funded program.