

Public Support Test

Using data from the last four fiscal years, this test is used to determine whether an organization that receives the majority of its funding through gifts and grants is publicly supported. An organization that passes this test qualifies as a United States public charity. Canadian organizations that pass this test are considered to be the equivalent of a U.S. public charity. Please call us if your organization needs assistance filling out this form or does not pass this test.

Name _____

Public Support Determination for the Fiscal Years Ending

Please note the years for which you are reporting :

- (1) Gifts, contributions, and grants (See Notes 1 & 2)
- (2) Membership fees
- (3) Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not unrelated trade or business
- (4) Gross income from interest, dividends, rents & royalties and unrelated business taxable income (less section 511 taxes) from businesses acquired by org after June '75
- (5) Net income from unrelated business activities not included on Line 4
- (6) Value of services or facilities furnished by a governmental unit without charge
- (7) Other income (do not include gains & losses on capital assets)
- (8) Total (Add Lines 1 through 7)
- (9) Line 8 minus Line 3
- (10) Two percent of Line 9 (Total Column)

	First Prior Tax Year	Second Prior Tax Year	Third Prior Tax Year	Fourth Prior Tax Year	Fifth Prior Tax Year	Total
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- (11) Excess Contributions by Major Donors (See Note 3 and schedule on page 2)

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Calculation of public support for four year period:

- (12) Total Support (Line 9)
- (13) Less gross investment income and UBTI (Line 4)
- (14) Less net income from other unrelated business activities (Line 5)
- (15) Less other income (Line 7)
- (16) Less excess contributions (Line 11)
- (17) Total public support (Combine Lines 12 through 16)

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- (18) Percentage of public support: (Divide Line 17 by Line 9)
(Must equal or exceed 33-1/3 percent)

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NOTES:

Note 1 -- All amounts on form should be shown using the cash method of accounting and be in U.S. dollars.

Note 2 -- First time grants from foundations may be excluded from the total support calculation if the following circumstances have been met:

- a) There is not a close relationship between the donor and the recipient and the grant is made in cash or check.
- b) If the grant is to underwrite operating expenses, the grant is limited to no more than one year's operating expenses.
- c) The grant is for general support, made to a public charity and large.

Note 3 -- Excess contributions are amounts received from any contributor (other than from other publicly supported organizations and governmental units) that, in the aggregate for the four year period, are greater than 2% of the organization's total support (page 1, line 10). (For this purpose, private foundations are not publicly supported organizations, and any grant in excess of line 10 will be an excess contribution and therefore cannot count toward public support.)

