

organization that is not separately incorporated, in lieu of its own 26 U.S.C. 501(c)(3) tax exemption letter and, to the extent required by § 950.204(b)(2)(ii), audited financial statements, may submit the national organization's 26 U.S.C. 501(c)(3) tax exemption letter and audited financial statements, but must provide its own pro forma IRS Form 990, page 1 and Part V only, for CFC purposes. The local organization must submit a certification from the Chief Executive Officer (CEO) or CEO equivalent of the national organization stating that it operates as a bonafide chapter or affiliate in good standing of the national organization and is covered by the national organization's 26 U.S.C. 501(c)(3) tax exemption, IRS Form 990 and audited financial statements. A national organization may waive its listing in the National/International or International parts of the Charity List in favor of its local affiliate by following the procedures set forth in § 950.201(c).

(j) *Multiple Listing Prohibited.* Except as provided in paragraph (i) of this section, once an organization is deemed eligible, it is entitled to only one listing in the Charity List, regardless of the number of federations to which that organization belongs.

(k) The LFCC may omit the 25-word program description from the CFC Charity List if, in the immediately preceding campaign period, contributions received in the local CFC totaled less than \$100,000 or if the LFCC can demonstrate to the satisfaction of the Director that it can make the same information available electronically without disrupting donor opportunities to contribute.

[60 FR 57890, Nov. 24, 1995, as amended at 71 FR 67288, Nov. 20, 2006]

§ 950.402 Pledge form.

(a) The Director will make available each campaign period at least one model pledge form which shall be reproduced at the local level.

(b) Campaigns may incorporate additional giving levels to the Director's authorized pledge form. Campaigns may also include their award recognition program. No further modifications to the pledge form are permitted unless approved in advance by the Director.

(c) An employee may not make a designation to an organization not listed in the Charity List. In addition, an employee may not make a CFC contribution to an organization listed in the Charity List of a campaign covering a geographic location different from the campaign where the employee works, except in cases of emergencies or disasters as approved by the Director. This restriction does not apply upon implementation of electronic technology that removes the geographic restrictions on giving as announced by the Director. Designations made to organizations not listed in the Charity List are not invalid, but will be treated as undesignated funds and distributed accordingly.

(d) In the event the PCFO receives a pledge form that has designations that add up to less than the total amount pledged, the PCFO must honor the total amount pledged and treat the excess amount as undesignated funds. In the event that a PCFO receives a pledge form that has a total amount pledged that is less than the sum of the individual designations, the PCFO must honor the designations by assigning a proportionate share of the total gift to each organization designated. For example, if an employee indicates a total gift of \$100 on the pledge form, but designates \$50 to one organization and \$25 to each of three other organizations, the PCFO must adjust the pledges proportionately by entering a pledge of \$40 to the first organization and \$20 to each of the three other organizations.

[60 FR 57890, Nov. 24, 1995, as amended at 71 FR 67288, Nov. 20, 2006]

Subpart E—Undesignated Funds

§ 950.501 Applicability.

(a) All undesignated funds shall be distributed to all of the organizations in the CFC Charity List in the same proportion that they received designations in the campaign.

(b) The distribution of undesignated funds described in § 950.501(a) applies to all domestic area campaigns. It does not apply to the DOD Overseas Campaign.

(c) The Director may alter the distribution of undesignated funds as