

**§ 25.325**

**2 CFR Ch. I (1–1–14 Edition)**

**§ 25.325 For-profit organization.**

*For-profit organization* means a non-Federal entity organized for profit. It includes, but is not limited to:

- (a) An “S corporation” incorporated under Subchapter S of the Internal Revenue Code;
- (b) A corporation incorporated under another authority;
- (c) A partnership;
- (d) A limited liability corporation or partnership; and
- (e) A sole proprietorship.

**§ 25.330 Foreign public entity.**

*Foreign public entity* means:

- (a) A foreign government or foreign governmental entity;
- (b) A public international organization, which is an organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act (22 U.S.C. 288–288f);
- (c) An entity owned (in whole or in part) or controlled by a foreign government; and
- (d) Any other entity consisting wholly or partially of one or more foreign governments or foreign governmental entities.

**§ 25.335 Indian Tribe (or “Federally recognized Indian Tribe”).**

*Indian Tribe* (or “*Federally recognized Indian Tribe*”) means any Indian Tribe, band, nation, or other organized group or community, including any Alaskan Native village or regional or village corporation (as defined in, or established under, the Alaskan Native Claims Settlement Act (43 U.S.C. 1601, *et seq.*)) that is recognized by the United States as eligible for the special programs and services provided by the United States to Indians because of their status as Indians.

**§ 25.340 Local government.**

*Local government* means a:

- (a) County;
- (b) Borough;
- (c) Municipality;
- (d) City;
- (e) Town;
- (f) Township;
- (g) Parish;

(h) Local public authority, including any public housing agency under the United States Housing Act of 1937;

- (i) Special district;
- (j) School district;
- (k) Intrastate district;
- (l) Council of governments, whether or not incorporated as a nonprofit corporation under State law; and
- (m) Any other instrumentality of a local government.

**§ 25.345 Nonprofit organization.**

*Nonprofit organization*—

(a) Means any corporation, trust, association, cooperative, or other organization that—

- (1) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;
  - (2) Is not organized primarily for profit; and
  - (3) Uses net proceeds to maintain, improve, or expand the operations of the organization.
- (b) Includes nonprofit—
- (1) Institutions of higher education;
  - (2) Hospitals; and
  - (3) Tribal organizations other than those included in the definition of “Indian Tribe.”

**§ 25.350 State.**

*State* means—

- (a) Any State of the United States;
- (b) The District of Columbia;
- (c) Any agency or instrumentality of a State other than a local government or State-controlled institution of higher education;
- (d) The Commonwealths of Puerto Rico and the Northern Mariana Islands; and
- (e) The United States Virgin Islands, Guam, American Samoa, and a territory or possession of the United States.

**§ 25.355 Subaward.**

*Subaward* has the meaning given in paragraph C.4 of the award term in Appendix A to this part.

**§ 25.360 Subrecipient.**

*Subrecipient* has the meaning given in paragraph C.5 of the award term in Appendix A to this part.