

# **CHARLES STEWART MOTT FOUNDATION**

## **AFFIDAVIT UPDATE PACKET FOR NON-U.S. GRANTEES**

**This packet includes:**

- ▶ **"AFFIDAVIT UPDATE"**
- ▶ **"PUBLIC SUPPORT SCHEDULE"**
- ▶ **"MAJOR DONOR SUPPORT" FORM**

Please provide all information requested in this packet.

The principal officer or director who is authorized to represent your organization must sign the affidavit update.

Mail the complete packet to your Mott program officer at this address:

**C. S. Mott Foundation  
1200 Mott Foundation Building  
Flint, Michigan 48502-1851, U.S.A.**

## PUBLIC SUPPORT SCHEDULE INSTRUCTIONS

You must provide the Mott Foundation with the information requested on the Public Support Schedule and the Major Donor Support form, unless your organization is a school or university, hospital, church, or governmental agency. For these, the financial forms are not required. They are a requirement for all other public charities.

This form or "schedule" will enable the Mott Foundation to determine whether or not your organization meets the IRS definition for a publicly supported charity. Under U.S. law, a charitable organization is considered to be publicly supported if it meets certain conditions referred to as the "public support test." Ideally, a charitable organization's **public support** (meaning revenues from public sources) must be at least one-third (33.3 percent) of its **total support**.

If your organization does not meet the requirement that at least 33.3 percent of its total support comes from public sources, it may still be considered for a grant if it meets other criteria, as determined by an IRS "facts and circumstances" test. If this situation should arise, Mott Foundation staff will provide you with further instructions.

In completing the form, please use actual fiscal year figures from the most recently completed four-year period, not projected figures. (If your organization is less than four years old, provide actual figures for all the years of its existence.) For example, if you are filling out the form in 2005, your figures for 2001 should go in column (a), 2002 in column (b), 2003 in column (c), and 2004 in column (d). Write the year at the top of each column. Totals go in column (e).

**Do not fill in columns (f) and (g). The Mott Foundation will complete these columns for you.**

The Public Support Schedule divides your sources of revenues into six categories:

**Line 1. Gifts, grants, and contributions.** These are voluntary payments or donations to your organization for which no material product or services are given to the contributor, although services might be provided to others (such as the general public). You should also include on this line gifts other than cash (such as free rent, equipment, materials, or supplies) at the fair market value at the time the items were donated. Non-cash gifts from a governmental agency, however, are not included here. They belong on Line 6. The value of volunteer services cannot be included here or elsewhere. Other Line 1 examples include: a grant like the one you are applying for from the Mott Foundation; a contribution from a corporation or individual; a cash grant from the government to support your organization's general purposes, or to support a specific program or research project; lottery money, whether or not from the government; and revenue from taxes levied by the government on behalf of your organization.

**Line 2. Membership fees.** If, for the purpose of general support, your organization charges membership dues or accepts a donation of some kind from its members, those membership dues should be reported on this line. If members receive something of value or receive a material or substantial benefit, that amount should be subtracted from the amount you report as membership fees. For example, if your organization charges members \$10 per year and only provides a periodic newsletter, the entire \$10 would be considered dues. If you provided a guide to membership services worth \$4, then only \$6 would be considered membership dues.

**Line 3. Program service revenue** related to your charitable purpose, such as:

- All payments received from admissions to events such as conferences, seminars, and workshops.
- Merchandise sold by your organization relating to its charitable purpose.
- A portion of membership dues. If, for their \$10 membership payment, members received a guide to your services worth \$4, the \$4 would be program service revenue.
- Fee for services related to your charitable purpose. If your organization's purpose is to provide legal services to low-income people for a small fee, that fee is considered program service revenue.
- Fee for services performed for a governmental agency for the direct benefit of the government agency and not the general public.
- Rental income, if it relates to your charitable purpose.
- Interest from a revolving loan fund operated by your organization as part of its charitable purpose.

**Line 4. Interest, dividends, rents, and royalties.** Interest income and rental income that are related to your charitable purpose belong on line 3. But here on line 4, include any interest, dividends, rents, and royalties that are not directly related to your charitable purpose. For example, if your organization has a bank account that earns interest income, that income should be recorded here. (Note: A capital gain or loss that you have when you sell investments or other capital assets should not be included on the Public Support Schedule at all.)

**Line 5. Income unrelated to your charitable purposes.** Include all net income from business activities that you regularly perform that are not related to your charitable activities. Net income is total income minus the expense of producing that income. For example, if you operated a bookstore whose operations were not considered part of your charitable purpose, the net income would be included here. Money made on currency exchange gain would also be considered unrelated income.

**Line 6. Governmental services and facilities.** Include the fair market value on the date you received services or facilities given to you, free of charge, by the government or a governmental agency. Do not include services or facilities if they are also available at no charge to the general public.

**Line 7. Total.** Calculate the total for each column, (a) through (e).

Next, subtract the number in box 3(e) from the total in box 7(e). Enter this new figure in box 7(g).

**Line 8. Calculate 2 percent** of the amount in box 7(g) and enter it here. Also enter this figure at the top of the Major Donor Support form.

**Leave the rest of the Public Support Schedule blank.** The Mott Foundation will complete it for you.

## **MAJOR DONOR SUPPORT FORM INSTRUCTIONS**

On Line 8 of the Public Support Schedule, you entered a figure that represents 2 percent of your organization's total support. Enter this number again in the blank at the top of the Major Donor Support form. Complete this form for any contributions your organization received from one source which are over this 2 percent figure for the four-year period. List the complete name of the contributor. Identify what type of organization or individual made the contribution. A key is provided at the top of the form to help you classify your contributions. All contributing organizations should be assigned a number between 1 and 6 based on this key. Enter the number in the column marked "KEY." Number 5, "publicly supported organizations," refers to contributions to your organization by churches, schools, medical institutions, or organizations that can show that a significant portion of their revenues comes from gifts or contributions from a wide cross-section of the general public, rather than from one person, one company, or one family.

For each donor, enter the amount of support for each of the last four years in columns (a) through (d). In column (e), enter the total for each donor over the four years.

**Leave columns (f) and (g) blank.** The Mott Foundation will complete these columns for you.

## **SUBMITTING THE FOREIGN GRANTEE PACKET TO THE MOTT FOUNDATION**

Mail the **original** copy of the affidavit update, the two financial forms, and the supporting documents (if any) to your program officer at the C. S. Mott Foundation, at the address listed on the cover page. Keep copies on file for future use.

**AFFIDAVIT UPDATE**

Except as may be described in an attachment to this Affidavit Update there have been no changes in the facts described in the original Affidavit dated \_\_\_\_\_. The Public Support Schedule for the most recent four years is attached.

\_\_\_\_\_  
(Sign above and print name below line.)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Name of organization)

Rev. 5/05

PUBLIC SUPPORT SCHEDULE

Grantee Name \_\_\_\_\_ Currency \_\_\_\_\_

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Calendar year (or fiscal year ending in )	20__	20__	20__	20__	Total Received	Public Support	Total Support
1 Gifts, grants, and contributions received.							
2. Membership fees received.							
3. Program service revenue: gross receipts from admissions, merchandise sold, services performed, or facilities provided. Include only activities related to the charitable purpose of the organization.							
4. Gross income from interest, dividends, rents, and royalties.							
5. Net income from business activities that are unrelated to the organization's charitable or other exempt purpose.							
6. The value of services or facilities furnished by a governmental unit without charge.							
7 Total of lines 1 through 6.							
8. Enter 2 percent of line 7(g) _____. Complete Major Donor Support form, listing each organization or individual whose contributions for the four years exceeded this amount.						Enter total from column (g) on Major Donor Support form: _____	
9. Subtract line 8(f) from line 7(f)							
10. Divide line 9(f) by line 7(g) to get percent of Public Support.							%

