NEW HAMPSHIRE
CHARITABLE FOUNDATION

Equivalency Determination

Information below provided by NGOSource.

What is NGOsource?

NGOsource is a program of TechSoup, a U.S. NGO with offices and partner NGOs around the globe. NGOsource is a separate entity from the grantmaker who requested an equivalency determination (ED). Our sole role is to conduct an ED. Please contact the grantmaker for questions outside of the ED process.

Why is our organization being asked to complete an ED?

Certain U.S. funders (like private foundations and donor-advised funds) must follow U.S. tax law rules before making an overseas grant. An ED is one way to do this. Generally speaking, grantmakers request an ED when they intend to give funds to a non-U.S. organization. Grantmakers engage NGOsource to help them meet these tax law obligations using online tools and regional partners to support local NGOs.

What does it mean to be certified in the NGOsource repository?

Organizations certified in the ED repository have completed the ED process and were deemed equivalent to U.S. public charities (or, in some instances, to be government instrumentalities) at the time of certification. Once an organization is in the NGOsource repository, other U.S. grantmakers can access its ED certificate with minimal additional effort on the part of the organization.

When and how will we receive the NGOsource questionnaire?

You will receive the NGOsource questionnaire via email as soon as the request is placed by the grantmaker; you may have even already received the questionnaire! If you did not receive the questionnaire or have questions about accessing the questionnaire, please contact us at accountsupport@ngosource.org.

Can I get help in completing my ED questionnaire?

That's what we're here for! Our primary goal is to make this process easier for NGOs and their funders. You will be contacted by one of our regional partners once you are invited to start the ED process. They work with us to ensure that you have the support you need in local languages and time zones. In addition, you can always reach us at accountsupport@ngosource.org.

You may also find the FAQ page on our website helpful as it provides explanations for specific questions asked in the online questionnaire.

What documents should we have ready before beginning the ED questionnaire?

A copy of your governing documents in English.

- Governing documents are those documents used to register, incorporate, and guide the organization in its operations. They might include one or more of the following: Bylaws, Statutes, Certificate of Incorporation, Trust Deed, Memorandum/Articles of Association, Constitution.
- Note: NGOsource does not require official or certified translations. You are welcome to use any free automated translation service (such as Google translate), as long as the English version is comprehensible.

Financial information for your organization's last 5 fiscal years.

- Most organizations will be asked to respond to a set of questions limited to income categories. You must enter this information in the online questionnaire. We are unable to accept external financial statements in its place.
- Note: we do not require you to submit audited financial statements, but we will ask detailed questions about your organization's financial history. We recommend you have your statements or financial records on hand when answering those questions.
- Note: some organizations, such as universities, will not need to provide financial statements.

What if our organization is new?

We can conduct an ED on a new organization! If financial information is required for your organization, instead of providing data for the last 5 years, you will need to provide actual income from any completed fiscal years, along with good faith estimates of future income for a total of five fiscal years.

We encourage you to visit our website, where you will find FAQ, explanations of legal terminology, and contact information for our global partner NGOs who can further assist you.