UNDERSTANDING NONPROFIT AND FOR-PROFIT CULTURES

US Army Corps
of Engineers®

U.S. ARMY

What is a Nonprofit Organization?

- A 501(c) organization is a nonprofit entity defined under Internal Revenue Code Section 501(c) (26 U.S.C. § 501(c)), which exempts it from certain federal income taxes.
- Many states refer to Section 501(c) for definitions of organizations exempt from state taxation as well.
- 501(c) organizations can receive unlimited contributions from individuals, corporations, and unions.
- Contributions to certain types of 501(c) organizations are not tax deductible.

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Types of Nonprofits

Type	Description	Contributions Deductible?
501(c)(1)	Corporations Organized under Act of Congress (including Federal Credit Unions)	Yes
501(c)(2)	Title Holding Corporation For Exempt Organization	No
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations	Yes ***Most common type*
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	No, generally
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	No
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, etc.	No
501(c)(7)	Social and Recreational Clubs	No
501(c)(8)	Fraternal Beneficiary Societies (e.g., Knights of Columbus).	Yes
501(c)(9)	Voluntary Employees Beneficiary Association	No
501(c)(10)	Domestic Fraternal Societies and Associations	Yes
501(c)(11)	Teachers' Retirement Fund Associations	No
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.	No
501(c)(13)	Cemetery Companies	Yes
501(c)(14)	State-Chartered Credit Unions, Mutual Reserve Funds	No

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Types of Nonprofits

Type	Description	Contributions Deductible?
501(c)(15)	Mutual Insurance Companies or Associations	No
501(c)(16)	Cooperative Organizations to Finance Crop Operations	No
501(c)(17)	Supplemental Unemployment Benefit Trusts	No
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)	No
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces	No, generally
501(c)(21)	Black Lung Benefit Trusts	No
501(c)(22)	Withdrawal Liability Payment Fund	No
501(c)(23)	Veterans' Organization (created before 1880)	No, generally
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parent Corporations	No
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	No
501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	No
501(c)(28)	National Railroad Retirement Investment Trust	No
501(c)(29)	CO-OP health insurance issuers	No

What Do Nonprofits Want?

- Mission fulfillment – **driven by impact**!
- Opportunity to expand its resources
- Respect: A two-way partnership, not a funding source
- Community recognition
- Long term relationship

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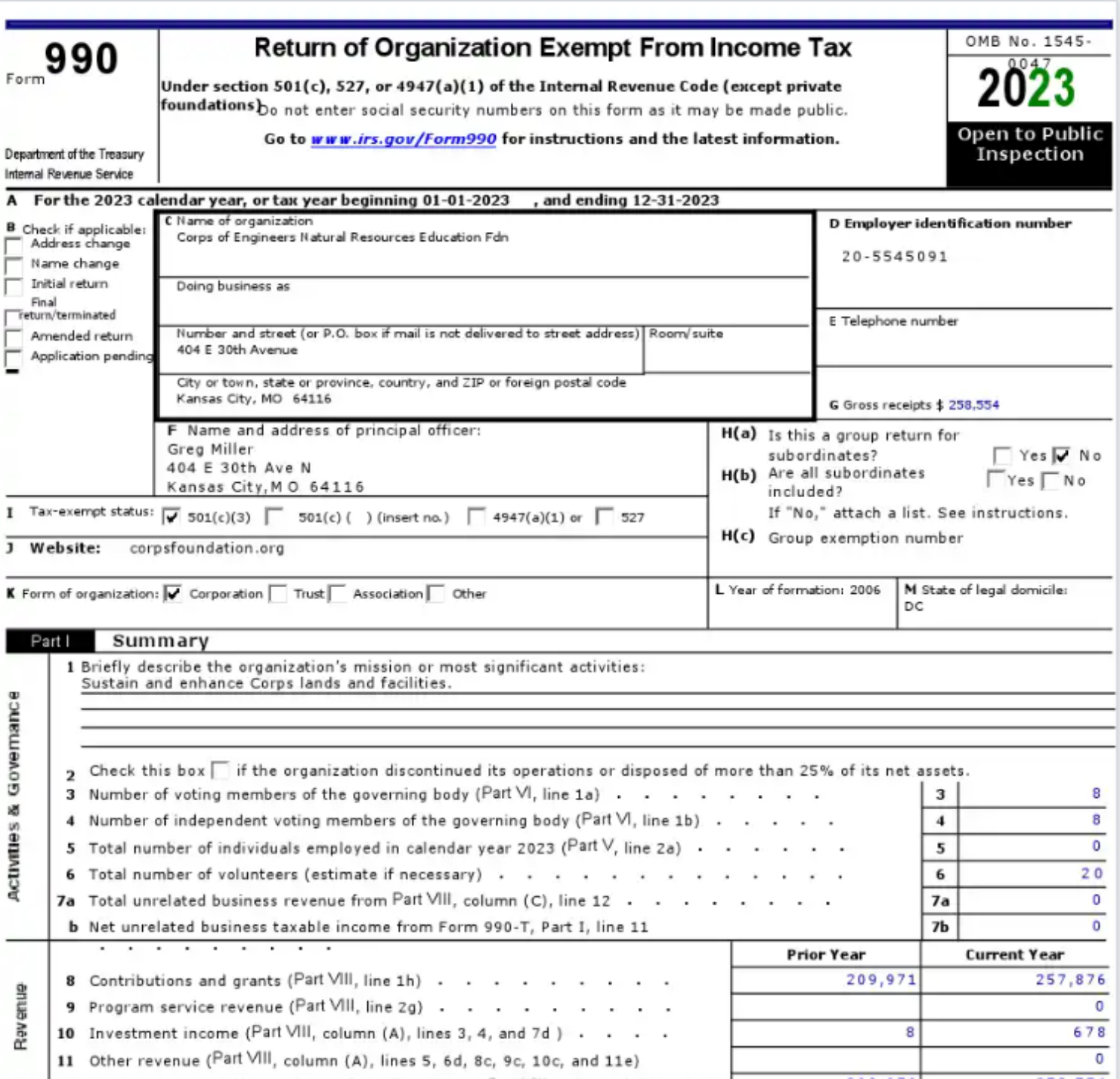
https://www.guidestar.org/search
990 information on foundations

What it tells you:

- Size/operating budget of organization
- Total revenue and source of revenue
- Total expenses
- Cash reserves
- How much top employees make in salary

Depending on how much the organization earns, the form may have limited information (lower earning) or very detailed info (higher earning)



Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 01-01-2023 , and ending 12-31-2023

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Corps of Engineers Natural Resources Education Fdn

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 404 E 30th Avenue

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
Kansas City, MO 64116

D Employer identification number
20-5545091

E Telephone number

G Gross receipts $ 258,554

F Name and address of principal officer:
Greg Miller
404 E 30th Ave N
Kansas City, M O 64116

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: corpsfoundation.org

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2006

M State of legal domicile: DC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
Sustain and enhance Corps lands and facilities.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	20
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	209,971	257,876
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8	678
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0

Partnering with For-Profit Organizations: Corporate Giving Impact

- $44 billion annually
  - 9 out of 10 companies match employee donations
  - 50% direct cash; 15-20% foundation cash; 30-35% non-cash *(percentages reflect overlapping giving categories)*
  - 3-5% to environmental causes and programs
- 65% have a corporate foundation
- 65% have formal paid-release time volunteer programs
- Corporate giving continues to rise
- Trends
  - Employee-led giving
  - High priority on matching gift and employee engagement programs
  - International giving is on the rise (led by manufacturing companies)

What Do Corporations Give?

- Funding
- In-kind goods and services
- Volunteers
- Industry expertise
- Promotion and communication

Why Do Corporations Give?

Social responsibility

- ❑ Care about the cause
- ❑ To be active community citizens, not just local businesses

Marketing

- ❑ Marketing to both internal (employees) and external (public) customers
- ❑ Employees involved in something “greater”
- ❑ Market share or competitive advantage

Public Relations

- ❑ Key leaders have tie to the cause
- ❑ Industry experience sharing
- ❑ Influence

Why Would Corporations Partner with USACE?

- Think beyond USACE — we provide access and networks including:
  - Our friends groups and cooperating associations
  - Our established MOU partners
- Match between the land's needs and corporate interests
- Variety of volunteer opportunities
- Testing of products (e.g., outdoor equipment field trials)
- We manage areas that impact their industry
  - Tourism
  - Outdoor recreation
- Government connection
- Employee retention (lifestyle/community building)
- Past success – trust

Where to Meet and Find Corporations

- ❑ Partners of current partners
- ❑ Chambers, economic development and civic groups
- ❑ Look at which corporations are within 100 miles of your project
- ❑ Online resources — NRM Gateway, corporate sustainability pages, and LinkedIn
- ❑ Current State partnerships with corporations
- ❑ Topical conferences and trainings (conservation, tourism…)

Exercise: What Nonprofits and For-Profits are in Your Community?

- ❑ Take 10 minutes to jot down organizations that are within 50-100 miles of your project.
- ❑ Think ~~outside the box~~ like there is no box!
- ❑ Even organizations that seemingly have no connection to USACE may have an interest in working with us.
- ❑ We will discuss some of the suggestions

How to Approach a Corporation or Nonprofit

- Research and understand the organization before approaching
  - Understand their mission and future goals
  - Social responsibility and community engagement
  - Past giving
  - Leverage existing contacts who have an established relationship

- Personal contact
  - Set up a meeting with foundation director or community outreach point of contact
  - First meeting is getting to know each other – follow their lead based on interest
  - If mutual interest, set up second meeting and offer to bring proposal

- Simple, to the point partnership proposal
  - Don’t lead with a bunch of policy and paperwork
  - Clearly articulate benefits to the corporation and to the public
  - What we can offer to the partnership and what we need
  - Plan for recognition and public relations

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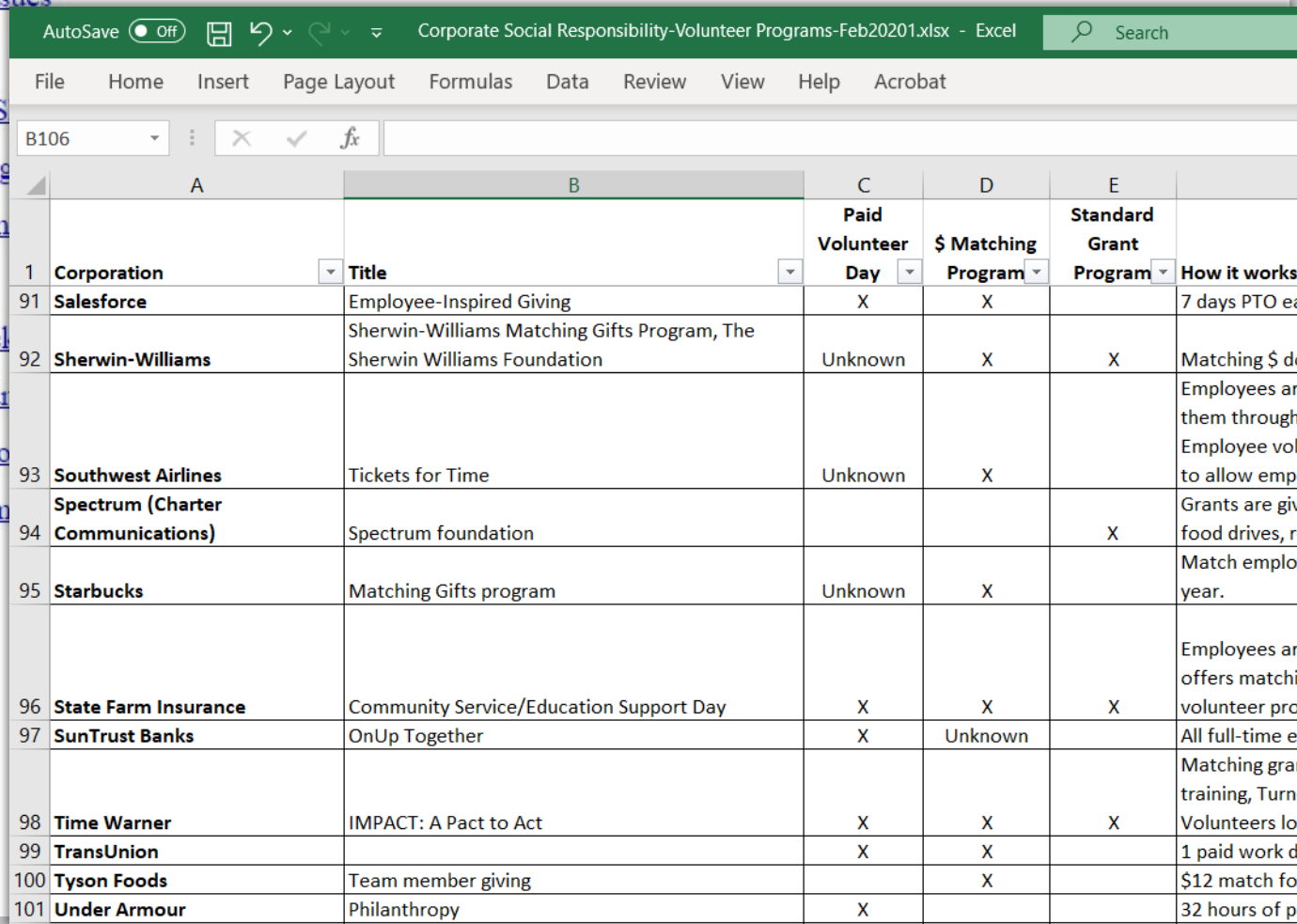
Corporate Social Responsibility

Many corporations have a commitment to volunteerism or donating to causes important to the organization

The Volunteer Page on the Gateway provides templates and resources to help identify corporate volunteer opportunities

- Policy & Procedures
- Volunteer Forms
- Program History
- Training
- Volunteer.gov
- Job/Activity Hazard Analyses
- National Public Lands Day
- Division & District POCs
- Volunteer Awards
- Workamper News
- Corporate Social Responsibility/Volunteer Programs
- News / Current Issues
- FAQs
- Good Enough to S
- Volunteer Clothing
- Volunteer Plans an
- Related Sites
- Background Check
- Corps Photo Albu
- Volunteer Pass Pro
- Volunteer Program



	A	B	C	D	E	
1	Corporation	Title	Paid Volunteer Day	$ Matching Program	Standard Grant Program	How it works
91	**Salesforce**	Employee-Inspired Giving	X	X		7 days PTO ea
92	**Sherwin-Williams**	Sherwin-Williams Matching Gifts Program, The Sherwin Williams Foundation	Unknown	X	X	Matching $ d
93	**Southwest Airlines**	Tickets for Time	Unknown	X		Employees ar them through Employee vol to allow emp
94	**Spectrum (Charter Communications)**	Spectrum foundation			X	Grants are giv food drives, r
95	**Starbucks**	Matching Gifts program	Unknown	X		Match emplo year.
96	**State Farm Insurance**	Community Service/Education Support Day	X	X	X	Employees ar offers matchi volunteer pro
97	**SunTrust Banks**	OnUp Together	X	Unknown		All full-time e
98	**Time Warner**	IMPACT: A Pact to Act	X	X	X	Matching gra training, Turn Volunteers lo
99	**TransUnion**		X	X		1 paid work d
100	**Tyson Foods**	Team member giving		X		$12 match fo
101	**Under Armour**	Philanthropy	X			32 hours of p