

ORGANIZATION TYPE	REQUIRED FINANCIAL DOCUMENTATION							
	<sup>1</sup> IRS Form 990 or Electronic Notice (e-Postcard)	EIN or FEIN	Unique Entity Identifier (UEI)	<sup>2</sup> Applicant Controls Questionnaire	<sup>3</sup> Single Audit	GAAP Audit	<sup>4</sup> Balance Sheet AND Income Statement	<sup>6</sup> NICRA or CAP
<b>Non-Profit Organizations</b>	Yes	Yes	Yes	Yes	Yes	<u>Only if</u> no Single Audit	<u>Only if</u> there is no Single Audit or GAAP Audit	Yes, if requesting indirect costs
<b>US Federal Government</b>	No	Yes	Yes	No	N/A	No	No	Yes, if requesting indirect costs
<b>State, Local &amp; Municipal Governments</b>	No	Yes	Yes	Yes	Yes	<u>Only if</u> no Single Audit	<u>Only if</u> there is no Single Audit or GAAP Audit	Yes, if requesting indirect costs
<b>Tribal Governments</b>	No	Yes	Yes	Yes	Yes	<u>Only if</u> no Single Audit	<u>Only if</u> there is no Single Audit or GAAP Audit	Yes, if requesting indirect costs
<b>For Profit Organizations</b>	No, Just Memo	Yes	Yes	Yes	Yes	<u>Only if</u> no Single Audit	<u>Only if</u> there is no Single Audit or GAAP Audit	Yes, if requesting indirect costs
<b>International Organizations</b>	N/A	N/A	Yes	Yes	N/A	Yes, provide GAAP audited financial statements equivalent	<u>Only if</u> not included with audited financial statements	Yes, if requesting indirect costs