

# VMware Non-Profit Customer Definitions

## Definition and Requirements of a Non-Profit Entity for Eligibility to Participate in the VMware Academic Buying Program:

The following U.S. Non-Profits under U.S. Tax Code 501(c) are eligible to participate in the VMware Academic Buying Program.

- **Non-Profits are defined under U.S. Tax Code 501(c)(3)** as an organization which is organized and operated exclusively for one of the following purposes:
  - Religious
  - Charitable
  - Scientific
  - Literary
  - Educational
  - In the prevention of cruelty to children or animals
  - In the testing for public safety
  - Fostering national or international amateur sports competition
- **Non-Profits under U.S. Tax Code 501(d)** Religious or Apostolic Organizations
- **Non-Profits under U.S. Tax Code 501(e)** Cooperative Health Services provided to Hospitals
- **Non-Profits under U.S. Tax Code 501(f)** Cooperative Service Organizations of Operating Educational Organizations providing cooperative investment services for Educational Organizations
- **Non-Profits under U.S. Tax Code 501(k)** Child Care Organizations which supply child care to children with working parents
- **Non-Profits under U.S. Tax Code 501(n)** Charitable Risk Pools which pools insurance risks of 501(c) (3) Organizations

**U.S. Non-Profit Institutions who file under U.S. Tax Code 509(a)** such as Publicly-Supported Charities, and Exempt Purpose Activity-Supported Charities may also qualify. U.S. Tax Code 509(a) Organizations are defined as:

- Organizations organized and at times thereafter operated exclusively for the benefit of, to perform the functions of, or, to carry out the purposes of one or more specified Organization.
- Organizations operated, supervised or controlled by or in connection with one or more Organizations
- Organization not under the control directly or indirectly by disqualified persons or organizations other than foundation managers or by one or more Organizations.

## U.S. Organizations not eligible to participate in the VMware Academic Buying Program:

- **U.S. Tax Code 501(c) 1** Non-Profits as defined as Corporate Organization under Acts of Congress, or as Instrumentalities or the United States.
- **U.S. Tax Code 501(c) 2** Non-Profits as defined as Title Holding Corporations for Exempt Organizations, or those who hold title to property owned by Exempt Organizations.
- **Organizations filed under 501(c) (4 through 27)**. This includes:
  - Teachers' Retirement Fund Associations
  - Domestic Fraternal Societies and Associations
  - Fraternal Beneficiary Societies and Associations
  - Social and Recreation Clubs
  - Business Leagues, Chambers of Commerce, Real Estate Boards, etc.
  - Labor, Agricultural, and Horticultural Organizations
  - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees
  - Political organizations
  - Labor or fraternal organizations
- Other Organizations not eligible:
  - Organizations that are an integral part of local government or have governmental powers
  - Hospitals not wholly owned by a University
  - Health Management organizations (HM)
  - Preferred Provider organization (PPO)
  - Non-profits that are not charitable organizations or act as non-profit lobbying groups
  - Private Foundations
  - Academic facilities that qualify for Academic status.



**Rest of World (Outside the U.S.) Non-Profit Definition and Requirements:**

A Non-Profit Institution must be organized and operated solely for not-for-profit purposes, and must meet one of the following criteria:

- Certified Canadian NP defined by ETA 123(1) and 259(1)
- Have the ability to produce a tax receipt for donation
- Charitable religious organizations as defined by Country, Regional and/or Provincial Government tax codes
- Private charitable foundations as defined by Country, Regional and/or Provincial Government tax codes

Rest of World Organizations not considered to be a Non-Profit Institutions, and not eligible to participate in the VMware Academic Buying Program:

- Hospitals not wholly owned by a University
- Health Management organizations (HM)
- Non-profits that are not charitable organizations or act as non-profit lobbying groups
- Political organizations
- Labor or fraternal organizations
- Academic facilities that qualify for Academic status.
- Teachers' Retirement Fund Associations
- Domestic Fraternal Societies and Associations
- Fraternal Beneficiary Societies and Associations
- Social and Recreation Clubs
- Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.
- Labor, Agricultural, and Horticultural Organizations
- Civic Leagues, Social Welfare Organizations, and Local Associations of Employees