**Criteria for Sponsor Eligibility**

**Summer Food Service Program (SFSP) Policies and Procedures for IRS Revocation**

SFSP regulations ([7 CFR 225.2](https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-225/subpart-A/section-225.2) and [7 CFR 225.14 (a)(5)](https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-225/subpart-C/section-225.14)) require private nonprofit organizations to be tax-exempt by the IRS in order to be eligible to sponsor the SFSP. As a result, SFSP sponsors that have not had their tax-exempt status revoked by the IRS are not eligible for participation in SFSP.

**Procedure for Determination**

Prior to approval of a new private nonprofit sponsor to participate in the SFSP, or a private nonprofit SFSP sponsor’s application renewal, the West Virginia Department of Education (WVDE) will follow the procedures below:

1. Review annually the IRS Automatic Revocation of Exemption List and determine whether any of the sponsor are on the list (the list can be found at [Tax Exempt Organization Search | Internal Revenue Service (irs.gov)](https://apps.irs.gov/app/eos/?_ga=1.159496632.421565921.1472479526).
2. SFSP sponsors that are not tax-exempt or that have had their tax-exempt status automatically revoked by the IRS are not eligible for participation in SFSP.
3. If an approved SFSP sponsor is determined to have had its tax-exempt status automatically revoked, the state agency must inform the sponsor that it is seriously deficient and its SFSP participation will be terminated in accordance with [7 CFR 225.11(c)](https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-225/subpart-B/section-225.11#p-225.11(c)).
4. Termination of SFSP participation based on automatic revocation of a sponsor’s tax-exempt status is subject to appeal under the procedures described in Section 13(q) of the NSLA and [7 CFR 225.13](https://ecfr.federalregister.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-225/subpart-B/section-225.13). If a sponsor appeals its termination, the sponsor may continue to operate the SFSP during the pendency of the appeal process. If the WVDE’s termination is overturned or otherwise rescinded; a sponsor will be eligible for reimbursement for valid claims for meals served during the appeal process [[7 CFR 225.13(b)(11)](https://ecfr.federalregister.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-225/subpart-B/section-225.13#p-225.13(b)(11)) .

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Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA’s TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: [**https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508- 0002-508-11-28-17Fax2Mail.pdf**](https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-%200002-508-11-28-17Fax2Mail.pdf), from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant’s name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. **mail:**  
   U.S. Department of Agriculture  
   Office of the Assistant Secretary for Civil Rights  
   1400 Independence Avenue, SW  
   Washington, D.C. 20250-9410; or
2. **fax:**  
   (833) 256-1665 or (202) 690-7442; or
3. **email:**  
   [**program.intake@usda.gov**](mailto:program.intake@usda.gov)

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