

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