

# VMware Nonprofit Customer Definitions

## Program Eligibility: Requirements for a Nonprofit Entity to Participate in the VMware Academic Buying Program

VMware allows selected nonprofit organizations to participate in the VMware Academic Buying Program. In order to be eligible to participate in the Program the nonprofit must provide adequate documentation demonstrating that it meets the eligibility criteria set forth below.

### United States

Nonprofit entities organized [filing] under the following sections of the Internal Revenue Code are eligible to participate in the VMware Academic Buying Program:

- **501(c)(3)**, provided that such entity 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
- **501(d)** Religious or Apostolic Organizations
- **501(e)** Cooperative Health Services provided to Hospitals
- **501(f)** Cooperative Service Organizations of Operating Educational Organizations providing cooperative investment services for Educational Organizations
- **501(k)** Child Care Organizations which supply child care to children with working parents

No other U.S. nonprofit entity is eligible to participate in the VMware Academic Buying Program. The ineligible nonprofit entities include entities organized under the following sections of the Internal Revenue Code:

- **501(c) 1** Nonprofits defined as Corporate Organization under Acts of Congress, or as Instrumentalities or the United States.
- **501(c) 2** Nonprofits defined as Title Holding Corporations for Exempt Organizations, or those who hold title to property owned by Exempt Organizations.
- **Entities organized under sections 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)
  - Nonprofits 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.)**

Nonprofit entities organized under laws outside of the U.S. may be eligible to participate in the VMware Academic Buying Program if (i) they are organized under a provision similar to the Internal Revenue Code sections listed above, (ii) they are organized and operated solely for not-for-profit purposes, and (iii) they meet at least 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

No other Rest of World nonprofit entity is eligible to participate in the VMware Academic Buying Program. The ineligible Rest of World nonprofit entities include:

- Hospitals not wholly owned by a University
- Health Management organizations (HM)
- Nonprofits 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 Association of Employees

**Verification:** Resellers and customers are required to verify customer eligibility prior to sale, either through securing a copy of the eligibility certification or by verifying the organization through the IRS or other Charity Check service such as GuideStar.

VMware will, in its sole discretion, make the determination whether the documentation provided is adequate and whether a non-profit meets the eligibility criteria. The continuation of the VMware Academic Buying Program and the eligibility requirements for participating in it are subject to change by VMware at any time.