



An independent program of the Land Trust Alliance

Application for Land Trust Accreditation

Addendum for Multiple
Corporations:
Intermediate Level



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LAND TRUST ACCREDITATION COMMISSION

An independent program of the Land Trust Alliance

The Land Trust Accreditation Commission takes a scaled approach to its review of land trusts that operate under a multiple corporation structure. The Commission requires information about all of the organizations, but the level of information required varies depending on the nature of the relationship and the role of each organization. The purpose of examining all organizations is twofold:

1. Help preserve the integrity of the accreditation program by preventing confusion over or unauthorized use of the accreditation seal by entities affiliated with accredited organizations, and
2. Ensure that the Commission has the full set of information that it needs about the primary organization and the related organization at the time of application.

The online application is structured to gather the information necessary to review organizations that operate with multiple corporations. For reference and preparation purposes, the Commission has prepared this application addendum to clarify its expectations and requirements for these organizations. This application addendum is for those multiple corporate structures the Commission has determined fit the intermediate level as per its policy. The [Commission's policy on Multiple Corporate Structures](#) is available at its website.

For the intermediate level, the Commission will look to see that both the primary organization and the related entity are compliant with *Land Trust Standards and Practices* and program requirements with the understanding that in certain areas, pre-determined by the Commission, one organization may be able to draw its compliance from the other organization (see section below on Documenting Shared Compliance). Project documentation from both the primary organization and the related entity will generally be required. The Commission will select at least two projects in each category (conservation easements and/or fee properties). The accreditation seal, if the primary and related entities are granted renewed accreditation, would be awarded jointly to the organizations for a five-year accreditation term so long as both the primary organization and the related entity remain linked. If the organizations were to separate, then this action would trigger the Commission's Compliance Confirmation Policy and Procedures.

Instructions

The application is an electronic process that is completed entirely online; this annotated Master Attachment Checklist Addendum for Multiple Corporations (Intermediate Level) is a reference guide only. The primary organization receives access to the online application six months prior to its application due date. Once the primary organization has completed the main application with all required attachments, each intermediate-level related entity completes its own information and a separate set of attachments, including its own pre-application attachments and its own main application.

Documenting Shared Compliance

Each organization must comply with each accreditation indicator practice, but in certain areas, as noted in the Master Attachment Addendum Checklist for Multiple Corporations (Intermediate Level), evidence of shared compliance may be demonstrated through formal agreements. Shared compliance may be acceptable as noted; the Commission will look for formal documentation of these arrangements (such as a memorandum of agreement, board resolution, or other written agreements).

Providing Additional Information

The items on the Master Attachment Checklist Addendum for Multiple Corporations (Intermediate Level) inform the Commission about the relationship between the two organizations, particularly regarding how donors are made aware of the relationship between the groups, how any funds are transferred between groups, and how the determination is made as to which entity takes a particular project.

Documenting Shared Policies or Procedures

If the related entity uses the same policies or procedures as the primary organization, then the related entity can simply cross-reference the location of the documentation in the primary organization's application materials. If the document is a policy, then the Commission will look to see that the related entity's board has adopted the policy. If it is a procedure, then it needs to be clear that that procedure applies to the related entity (e.g., primary organization and related entity are both listed in the document, the related entity's board has adopted the procedures, etc.).

Contacting the Commission

If you have any questions, please contact the Commission.

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**MASTER PRE-APPLICATION ATTACHMENT CHECKLIST FOR MULTIPLE CORPORATIONS:
INTERMEDIATE LEVEL**

The application for accreditation is an electronic process that is completed entirely online; this annotated Master Attachment Checklist Addendum for Multiple Corporations (Intermediate Level) is a reference guide only. For general information about statements, attachments and the Master Attachment Checklist, see the [Applicant Handbook](#). For specific information about each attachment and whether it is applicable to the related entity, refer to the description of the attachment in the Application Questionnaire. For more information about the type of documents the Commission is looking for in an attachment(s), refer to the [Requirements Manual](#). For copies of other Commission publications visit www.landtrustaccreditation.org.

A pre-application submitted by an Intermediate Level land trust includes the following documents. If a requested attachment does not apply to the related entity, please upload a brief statement describing why it is not applicable.

Number	Attachment Name
1	Most recent Form 990 (or Form 990-EZ or Form 990-N, as applicable) with all schedules and statements. [Please include page 1 of the actual form, not the e-file or accountant cover page.]
2	Land Conservation Project List(s) (LCPL) , if not incorporated into the primary organization's LCPL
3	Accreditation Agreement
4	Schedule of Dedicated and Restricted Funds , <i>if the related entity holds funds</i>
5	A completed Legal Defense Reserves Calculator (view tutorial on competing calculator here) Note: save the file to your desktop before completing the form
6	Provide a statement describing any and all financial transactions with an insider over the accredited term and include for each: a. The name of the insider; b. Insider's relationship to the organization; c. Date of the transaction; d. Description of the transaction e. The dollar value and how value was determined; and f. Description of how private inurement was avoided
7	Provide a statement describing any and all land or conservation easement transaction (acquisition, sale, amendment, violation) with an insider over the accredited term and include for each: a. The name of the insider; b. Insider's relationship to the organization; c. Date of the transaction; d. Description of the transaction; and e. Description of how private inurement was avoided

Number	Attachment Name
8	<p>Provide a statement describing any and all easement violations that occurred during the accredited term and include for each:</p> <ul style="list-style-type: none"> • The nature of the violation; • How and when the issue was discovered, documented and investigated; • Who was involved at major steps in the violation process, including the role of the board and any co-holders; and • How the violation was resolved (or if unresolved, the steps being taken to resolve it)
9	<p>Provide a statement describing all ownership challenges over your accredited term, and/or any older unresolved ownership challenges, on your organization's conservation fee properties. Include in your description for each:</p> <ul style="list-style-type: none"> • The nature of the ownership challenge; • How and when the issue was discovered, documented, and investigated; • Who was involved at major steps in the process, including the role of the board and any co-holders/owners; and • How the ownership challenge was resolved (or if unresolved, the steps being taken)
10	<p>Provide a statement describing any and all amendments that occurred during the accredited term and include for each:</p> <ul style="list-style-type: none"> • Who requested the amendment and why; • How the amendment resulted in a net beneficial or neutral effect on the protected conservation values; • How your organization analyzed the potential for private inurement and/or impermissible private benefit as a result of granting the amendment; and • Who was involved at major steps in the amendment process, including the role of the board, any legal counsel and any co-holders

Number	Attachment Name
11	<p>Provide a statement describing any and all extinguishments that occurred during the accredited term and include for each:</p> <ul style="list-style-type: none"> • Who requested the extinguishment and why; • How much land was released from the conservation easement and how much, if any, land was added; • How your organization followed the conservation easement terms with respect to obtaining judicial review or regulatory review (or obtained written legal counsel determination why judicial or regulatory review not needed); • How your organization analyzed the potential for private inurement and/or impermissible private benefit as a result of granting the extinguishment; • What steps your organization took to avoid or mitigate harm to conservation values; • Whether your organization obtained and any proceeds and how they were used; and • Who was involved at major steps in the process, including the role of the board, any legal counsel and any co-holders

An application submitted by an Intermediate Level land trust includes all documents on the regular application and these additional documents.

Number	Attachment Name
1	Statement describing the nature and purpose of the relationship between the primary organization and the related entity
2	Statement describing how it is determined which entity takes a particular project (see Note 1)
3	Evidence documenting any shared compliance for board governance requirements (such as memorandum of agreement, attestation, board resolution)
4	Statement describing how money is transferred from one organization to the other and how this is tracked (see Notes 1 and 2)
5	If the related entity relies on the primary organization for covering expenses for its fee land management and/or conservation easement management, provide a written agreement that formalizes this cost-sharing role (see Note 1)

Annotations

Note 1: These documents are not requested as part of the primary organization's application but are requested here to get more information about the unique nature of the multiple corporation structure. These additional information requests inform the Commission about the relationship between the two organizations and how funds are used as the donor would expect based on the solicitation materials or representation of the fund.

Note 2: In some multiple corporation structures, one organization's finances are the responsibility of the other organization. Further, the financial statements and independent financial review or audit may be conducted jointly. If this situation is the case, then the related entity can show its compliance with this practice through the primary organization or vice versa via a formal agreement (e.g., memorandum of understanding, board resolution, policy, etc.). To document this shared compliance, attachments A-6B8 and A-6B9 should be provided.