

(27) *Qualifying employer* means:

(i)

(A) A United States-based Federal, State, local, or Tribal government organization, agency, or entity, including the U.S. Armed Forces or the National Guard;

(iiB) A public child or family service agency;

(iiiC) An organization under section 501(c)(3) of the Internal Revenue Code of 1986 that is exempt from taxation under section 501(a) of the Internal Revenue Code;

(ivD) A Tribal college or university; or

(vE) A nonprofit organization that—

(A1) Provides a non-governmental public service as defined in this section, attested to by the employer on a form approved by the Secretary; and

(B2) Is not a business organized for profit, a labor union, or a partisan political organization.; and

(ii) *A Qualifying Employer does not mean:*

(A) Any agency, organization or entity included in 27(i) that engages in activities that have a substantial illegal purpose, as defined in this section.

(iii) *Clarification on Noncompliance — Any Qualifying Employer defined in 27(ii)(A) operating under a shared Employer Identification Number (EIN) shall be solely responsible for its own actions and compliance with this section. A Qualifying Employer found to not be in compliance as defined in 27(ii)(A) shall not impact the eligibility of other Qualifying Employers in 27(i) that share the same EIN.*