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Address any reply to: Federal Building and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

## Department of the Treasury

District Director

## Internal Revenue Service

Date:

In reply refer to: Miss McMahon  
612-725-7344

September 3, 1975 EO.7204:LMM:km

The Catholic League for Religious and  
Civil Rights1100 West Wells Street  
Milwaukee, Wisconsin 53233*moved from Milw. to Pennsylvania, to  
New York (with a Wash DC branch)*

Our Letter Dated: May 30, 1974

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and Section 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Sincerely yours,

*C. Shitzer*  
District Director

Internal Revenue Service  
Department of the Treasury

MAY 30 1974

T:MS:EO:R:2-4

DO-41

EIN 23 7279981

The Catholic League for Religious  
and Civil Rights  
714 North 26th Street  
Milwaukee, Wisconsin 53233

Key District: St. Paul  
Accounting Period Ending : March 31  
Form 990 Required: Yes ☒  
Foundation Status Classification: 170(b)(1)(A)(vi) and 509(a)(1)  
Advance Ruling Period Ends: March 31, 1975

Gentlemen:

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

This ruling is being made on the assumption that for the period covered by this ruling and thereafter any litigation funded on the basis of the issues involved is reasonably justifiable as a means of enforcing constitutional guarantees of individual rights or of attempting to procure the judicial recognition or expansion of such a constitutional guarantee and that records indicating the rationale for pursuit of such litigation shall be maintained.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date referred to above.

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The Catholic League for Religious  
and Civil Rights

Within 90 days after the end of your advance ruling period, you must submit to your key district director information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

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The Catholic League for Religious  
and Civil Rights

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

If your sources of support, or your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your status. Also, you must inform him of all changes in your name or address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,



E. D. Coleman  
Chief, Rulings Section 2  
Exempt Organizations Branch



**THE CATHOLIC LEAGUE** for Religious and Civil Rights

*Office for Governmental Affairs*

Dr. Patrick Riley, Director

25 May 93

Mrs. Patricia Woehrer  
The Lynde and Harry Bradley Foundation  
777 East Wisconsin Avenue, Suite 2285  
Milwaukee WI 53202-5395

Dear Mrs. Woehrer:

To reply to the questions you put by phone today:

1. The Catholic League was founded in Milwaukee and maintained headquarters there until 1990 when they were moved to Bala Cynwyd, a suburb of Philadelphia. Late last year the headquarters moved again, this time to New York City.

2. The Washington Chapter of the Catholic League, of which I am director, assumed responsibility for organizing the conference In Defense of Western Civilization, which the Bradley Foundation funded with a generous grant of \$15,000. Net proceeds of the conference have been forwarded to the headquarters of the Catholic League.

Once again, our thanks to the Bradley Foundation for making this defense of Western Civilization possible.

Very good to hear from you.

Yrs faithfully,

1010 Vermont Avenue, N.W.

Suite 712

Washington, D.C. 20005

202 737 4496

Fax 202 737 4497