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3 S. 116th St. 85. 4-425-2527. Rev 7. 1 Study Center; 107. 1: 414-425-3768 7

Revs. Jim Alexand Edward Cr Edward Cr fichael Van D. J.; Thomas Simus, S.C.J.; Steve Or Supr.; Frank Milli iariello, S.C.J.; Pk. V. Wisconsin Ass, 9,7977 Priesta O. 9-7977 Priests 10

ormation Community 129-2761. Tel: 414

bavior. Revs. Donati ott Wallenfelsz S.B. Wayne Madala S.B. Brothers 1; Novice

f the Sacred Head Box 289, 53180-6-4-425-2938. rworx.net

S.C.J., Prov. Supple, Prov. Sec.; Ref. Pros.; Charles Brot. Dir. Justice & Pers.; Justice & Pers.; Jack Kurps, C. Guire, S.C.J.; Dir. America.

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ttawa, Canada S. 13-567-0967. Re 13-567-0967. Reliable Ave., 531305 Irene Rector,

MA, 01741. Tal: 978-369-3940. Rev. Robert 2949 Willowcreek Rd., Portage, IN, 46368. 1163, 22449 Willowcreek Rd., Portage, IN, 46368. 216-762-4848; Fax: 219-762-3094. Rev. Douglas 35, S.C.J., 3207 Sable Crossing, San Antonio, 58.C.J., 2832. Bro. Bernard Taube, S.C.J., 2833 Addison, 53704. Rev. Andrew Tran, and St., #3, Madison, 53704. Rev. Andrew Tran, 21750. Briar Forest #314. Houston, IV. 12750 Briar Forest #814, Houston, TX,

Heart Monastery, 7335 S. Lovers Lane, P.O. 566, 53130. Tel: 414-425-8300; Fax: 414-529-

di r.preid@juno.com
di fr.preid@juno.com
de of the Sacred Heart, 7335 S. Lovers Ln.,
lov 566, 53130-0566. Tel: 414-425-5323; Fax:
1523-5988. Revs. Frank Aresta, S.C.J.; Charles
1523-5988. Revs. Frank Aresta, S.C.J.; Joseph
1535-50. J.; Joseph
1535-50. J.; Joseph
1535-50. J.; Justin Guiltnane, S.C.J.;
1535-50. J.; Brian McCullough, S.C.J.;
1535-50. J.; Paul Grizzelle-Reid, S.C.J.;
1536-50. J.; Jerome Schaad,
1535-50. J.; Bro. James Willis, S.C.J. Priests 10; Brothall; fr.preid@juno.com

Discalced Carmelite Monastery, 1525 Carmel, Hubertus, 53033. Tel: 262-628-1838; 673-672. 262-628-4294. Very Rev. Jude Peters, D. Prov. Supr.; Revs. Matthias Montgomery, D. Subprior, Daniel Chowning, O.C.D., Dir. Francis Xavier Cotter, O.C.D.; Patrick J. O.C.D.; Joseph-Mary Flanery, O.C.D.; G. Griffin, O.C.D.; Cyril Guise, O.C.D., Prior Shine Dir.; Ernest Unverdorben, O.C.D.; Resting Short, O.C.D.; Fred Alexander, O.C.D.; Grennen, O.C.D.; Mark Develis, O.C.D.; Grennen, O.C.D.; Bros. Martin Murphy, O.C.D.; Jel Berry; Fred Hickey. Priests 14; Brothers 1; purary Professed 2; Novices 3. Discalced Carmelite Monastery, 1525 Car-

morary Professed 2; Novices 3. fill National Shrine of Mary Help of Chris-1525 Carmel Rd., Hubertus, 53033. Tel:

[525 Carmel Rd., Hubertus, 53033. Tel: 525_1338; Fax: 262-628-4294. [Center, 1525 Carmel Rd., Hubertus, 53033. 52-628-1338; Fax: 262-628-4294. [Corder of Preachers, Province of St. Albert the Friends of God, A Dominican Ashram, 720 55; 53140. Tel: 262-658-1062.

ile ashram@dominicans.org Donald J. Goergen, O.P.; James Q. Barnett, Glies R. Klapperich, O.P.

OLIVARY, St. Lawrence Friary, 301 Church St., 307 [74]: 920-753-3911; Fax: 920-753-2907. Revs. Cringle 920-763-3911; Fax: 920-763-2907. Revs. Clark, O.F.M.Cap., Supr.; Edwin F. Dziedzie-G.P.M.Cap.; Gary Wegner, O.F.M.Cap.; Cam-Beir, O.F.M.Cap.; Joachim Strupp, O.F.M.Cap.; in: Druggan, O.F.M.Cap.; Ronald Jansch, Cap.; Elroy Pesch, O.F.M.Cap.; Kenan Sie-G.P.M.Cap.; Eugene Wolf, O.F.M.Cap.; Anwill, O.F.M.Cap.; Eugene Wolf, O.F.M.Cap.; Arg. P. Drugles, Rode Will, O.F.M.Cap.; Eugene Wolf, O.F.M.Cap.; Paroch, O.F.M.Cap.; Bros. Douglas Bode, Cap.; Jerry Campbell, O.F.M.Cap.; Larry Cal., O.F.M.Cap.; Neal Plale, O.F.M.Cap.; TRehlinger, O.F.M.Cap.; Arnold Sauter, Cap.; John Scherer, O.F.M.Cap., Vicar; Dissyrard, O.F.M.Cap.; John Willger, O.F.M.Cap. 13; Brothers 9. 100; Austin Hall. Mailing Address: Tolentine 20300 Governors Hwy, Olympia Fields, II., 151081, 954 Dousman Rd., Oconomowac, 53066.

2965-4640. Augustinians/Province of Our of Good Counsel, Olympia Fields, IL. Bro. Jendraszak, O.S.A., Contact Person.

Augustinian Novitiate, 4335 Douglas Ave., 2258, Tel: 262-681-3221; Fax: 262-681-0628.

Facineosa@juno.com Bisene A. Del Conte, O.S.A., Prior; Raymond Misene A. Novice Dir.; Alvin P. Metzger, Aleas. Priests 3; Novices 3.

Treas. Priests 3; Novices 3.

St. Camillus Formation Community, 3661

St. Camillus For Allan Gidley. Priests 1; Brothers 1; Novices

Lalette@techeantet.com/lasalette
Lalette.com/lasalette
Lalette.com/lasalette.com/lasalette
Lalette.com/lasalette.com/lasalette
Lalette.com/lasalet

endt Committy at St. Camillus, 10100 1000 Add., 53226-4386. Tel: 414-259-3784 1000 Add. St. Camillus, 10100 1000 Add. St. Camillus, 101000 1000 Add. St. Camillus, 10100 1000 Add. St 3), 258-1814 (Skilled Care). Society of Sonsin Province. Revs. Eugene M. Dutk-Gupr; Anthony L. Dagelen, S.J., Asst. S. Rausch, S.J., Min; Francis A. Arcuri, and O. Burger, S.J.; James B. Corrigan, and E. Dooley, S.J.; Robert M. Frommelt, Guenther, S.J.; Cletus J. Healy, S.J.; Lenke, S.J.; Jeffrey R. Loebl, S.J.; Bro. M. Keover, S.J.; Revs. Robert G. North, Oc. Ostertag, S.J.; Richard L. Porter, S.J.; Bernard J. Portz, S.J.; Robert F. Purcell, S.J.; Jerome E. Rohrer, S.J.; Joseph D. Scallon, S.J.; Paul G. Stockhausen, S.J.; William A. Van Roo, S.J.; Kenneth T. Walleman, S.J. Priests 21; Brothers 2.

St. Camillus Community House, 10213 W. Wisconsin Ave., 53226. Tel: 414-774-5634.

E-mail: jimcamk@execpc.com Revs. James Kovarik, O.S.Cam., Supr.; Richard Korzinek, O.S.Cam.; Joseph L. Bisoffi, O.S.Cam.; Carlo Notaro, O.S.Cam.; Bros. Nelson DeLoria, O.S.Cam.; Bros. N .Cam.; Herman Moellenhoff, O.S.Cam.; Roland Wild, O.S.Cam.; Albert Schemp, Novice. Priests 4; Brothers 3.

St. Camillus Provincialate, 10101 W. Wisconsin Ave., 53226, Tel: 414-481-3696; Fax: 414-481-3696. E-mail: nov45@aol.com

Provincial offices for the North American Province of the Order of the Servants of the Sick (Order of Saint Camillus). Very Rev. William F. Cronin, O.S. .Cam., M.S.W., Prov. Prov. Counselors: Revs. Bernard Blasich; Stephen Braddock; William Burt. Priests 4.

[Q] CONVENTS AND RESIDENCES FOR SISTERS

MILWAUKER, Ancilla Convent. Tel: 414-384-6535. Inter Community living for religious women. 3601 S. 41st St., 53221. Tel: 414-384-6535. Sr. Barbarina Jantsch, Dir.; Rev. Patrick M. Cremer, S.C.J., Chap. Sisters 22.

Marian Hall, 2925 W. Orchard St., 53215. Tel: 414-

384-0995; Fax: 414-385-5316. Retired School Sisters of St. Francis. Sr. Phyllis Vater, O.S.F., Admin. Sisters 37

Mercedes Molina - Instituto Santa Mariana de Jesus, 1234 N. 24th Pl., 53205. Tel: 414-931-7163; Fax: 414-931-7887.

E-mail: GPGarzon@aol.com

Sr. Gloria Piedad Garzon, Supr. Sisters 4. Corporate Title: Mercedes Molina, Inc.

Monastery of the Perpetual Rosary, 217 N. 68th St., 53213. Tel: 414-258-0579.

E-mail: frannl@sol.com Web site: opvocdir@mindspring.com Cloistered Dominican Sisters of the Perpetual Rosary. Mother Miriam Leonard, O.P., Prioress. Professed Sisters 13.

Sacred Heart Center, 1545 S. Layton Bivd., 53215. Tel: 414-383-9038; Fax: 414-647-4889. Home for retired and infirm School Sisters of St. Francis. S. Joann Riesterer, O.S.F., Coord. of Health & Housing Svcs.; Sr. Rosalia Zachman, O.S.F., Coord. Sisters Living Group; Sr. Mary Louise Reinke, O.S.F., Facility Dir. Sisters 57.

t. Clare Convent, 3276 S. 16th St., 53215. Tel: 414-647-5812; 647-2437. Felician Sisters. Sr. M. Samuel Holowacz, Local Min. Sisters 4.

St. Dominic Center, 1727 S. 9th St., 53204. Tel: 414-384-4873; Fax: 414-384-0246. Vietnamese Do-minican Sisters. Sr. Clara Nguyen, O.P., Supr. Sisters 4; Postulants 20.

St. Felix Convent, 3159 S. 17th St., 53215. Tel: 414-389-9803. Felician Sisters. Sr. Lisa Marie Drover, C.S.S.F., Local Minister. Sisters 3.

St. Francis Convent, 3170 S. 17th St., 53215. Tel: 414-643-6387. Felician Sisters. Sr. M. Gemma Franczak, C.S.S.F., Local Min. Sisters 6.

St. Joseph Convent, General Motherhouse of the School Sisters of St. Francis, 1501 S. Layton Blvd., 53215. Tel: 414-384-4105; Fax: 414-645-7198.

E-mail: generalate@sssf.org

Web site www.sscf.org
Sr. Joan Puls, O.S.F., Pres.; Sr. Alida Lopez, 1st
Vice Pres.; Sr. Toni Anne Gradisnik, Vice Pres.; Sr.
Anna Maria Tharakan, Vice Pres.; Sr. Therese
Thoenen, Prov.; Rev. James E. Mauel, S.J., Chap. Sisters 57; Total in Congregation 1,415. Legal Title:

School Sisters of St. Francis, Inc.
San Damiano Convent, 2008 E. Euclid Ave., 53207.
Tel: 414-489-9195. Sr. Lisa Marie Drover, C.S.S.F., Local Min. Felician Sisters 3.

Sisters of Charity of St. Joan Antida. Tel: 414-276-5153

E-mail: stritas@scsja.org St. Rita Convent, 1621 N. Cass St., 53202. Tel: 414-276-5153. Sr. Monica Fumo, S.C.S.J.A., Supr. Sisters 5.

Sisters of Charity of St. Joan Antida Convent (Maranatha), 3044 N. 25th St., 53206. Tel: 414-444-3994.

E-mail: marana@scsja.org Sr. Andrea Christine Peters, S.C.S.J.A., Supr. Sisters 2.

ters 2.

Sisters of Charity of St. Joan Antida Convent (Presentation), 1329 N. Cass St., 53202. Tel: 414-276-4173.

E-mail: present@scsja.org
Sr. Anne Marie Baemmert, S.C.S.J.A., Supr. Sisters

Sisters of Charity of St. Joan Antida Convent (St. Camillus Community), 624 N. 103rd St., 53226.

Tel: 414-453-2472.

E-mail: camillus@scsja.org Sr. Alice Thepouthay, S.C.S.J.A., Supr. Sisters 4. Sisters of Charity of St. Joan Antida Convent (St.

Charles Community), 3214 W. Parnell Ave., 53221. Tel: 414-282-9627.

E-mail: stchas@scsja.org Sr. Marie Grohall, S.C.S.J.A., Supr. Sisters 8.

Sisters of Charity of St. Joan Antida Regina Mundi Provincial House and Novitiate, 8560 N. 76th Pl. 53223, Tel: 414-354-9233; Fax: 414-355-6463. E-mail: sisters@scsja.org

Web site: www.scsja.org Sr. Jennifer L. Daul, S.C.S.J.A., Prov. Sisters 3: Total in Community 45.

Sisters of the Divine Savior, 4311 N. 100th St., 53222 1393, Tel: 414-466-0810; Fax: 414-466-4335. E-mail: schoedlJ@dsha.k12.wi.us

Provincial Administration. Prov. Team: Sr. Sheila Novak, S.D.S., Prov. Leader; Sr. Mary Lee Grady. S.D.S., Vicaress; Sr. Jeanette Clarke, S.D.S., Treas.

Sr. Pauline Feiner, Vice Pres. Total Sisters in Prov. Corporate Title: Sisters of the Divine Savior.

Salvatorian Heights Assisted Living Unit, 2720 N 36th St., 53210. Tel: 414-445-8485; Fax: 414-445 6153. Sr. Deanna Schroeder, S.D.S., Coord.; Patricia Smith. Health Care Coord. Sisters 25.

United States Province, 1515 S. Layton Blvd., 53215 Tel: 414-384-1515; Fax: 414-384-1950.

E-mail: info@sssf.org
Web site: www.schoolsistersstfrancis.org
School Sisters of St. Francis. Provincial Team: Sr
Therese Thoenen, O.S.F.; Sr. Adelia Milligan, O.S.F.
Sr. Kathleen Kunze, O.S.F. Total in U.S. Province

Corporate title: The School Sisters of St. Francis of St. Joseph's Convent, Milwaukee, Wisconsin, Inc. Corporate Title: Congregational Support Charitable Trust.

Brown Deer. Sisters of the Sorrowful Mother Generalate, Inc., 9056 N. Deerbrook Tr., 53223. Tel 414-357-8940; Fax: 414-357-8950.

E-mail: ssmintl@aol.com Web site: ssmfranciscans.org Sr. M. Helen Malolepsy, Gen. Supr.

CAMPBELLSPORT. St. Joseph Convent, 526 Mill St., 53010
Tel: 920-533-8351; Fax: 920-533-5394. School Sisters of St. Francis. Retirement Home/Health Care ters of St. Francis. Retirement Homericator Carter. Sr. Phyllis Wirtz, O.S.F., Facility Dir.; Sr Dorothy McKeague, O.S.F., Living Group Coord. Sr. Joanne Armatowski, S.N.N.D., Dir. Pastoral Sycs.; Rev. Nicholas L. Goebel, Chap. Sisters 186 Total Staff 147.

CEDAR GROVE. Sacred Heart of the Lake Chalet, Box 46A, 53013, Tel: 262-285-3084. Sr. Mary Carlotta Myszka, Contact Person, Mailing Address: St. Mary Home, 2005 Division St., Manitowoc, 54220. Recreation Home for Sisters of St. Mary's Home for Aged Manitowoc, WI & Felician Sisters of the Mother of Good Counsel Province.

Delayan. Villa Celine, 3127 S. Shore Dr., 53115. Tel 773-792-6363; Fax: 773-792-9590. Summer Rest Home for Sisters of the Resurrection. Sr. M. Bar-bara Sniegowski, C.R., Prov. Supr. & Contact Per-son, Mailing Address: 7432 W. Talcott Ave., Chicago, IL, 60631.

ELM GROVE. Notre Dame of Elm Grove, 13105 Water-town Plank Rd., 53122-2291. Tel: 262-782-1450 Fax: 262-782-2349.

Fax: 262-782-2349.
S.S.N.D. Assisted Care, Independent Living. The School Sisters of Notre Dame, Milwaukee Province Inc. Total in Residence 144; Total Staff 101.
School Sisters of Notre Dame, Provincial Offices, 13105

Watertown Plank Rd., 53122-2291. Tel: 262-782 9850; Fax: 262-782-5725. E-mail: mkesler@ssnd-milw.org Sr. Marilyn Kesler, S.S.N.D., Prov. Leader. Total in

Milwaukee Province 530; Ibtal Staff 35. Legal Titles School Sisters of Notre Dame, Milwaukee Province, Inc.; School Sisters of Notre Dame at Milwaukee Wisconsin, Inc. Charitable Trust.

FOND DU LAC. Convent of the Sisters of St. Agnes. Motherhouse. 1755 E. Johnson St., 54935. Tel. 920-923-2121; Fax: 920-923-3194.

E-mail: csaadm@vbemail.net

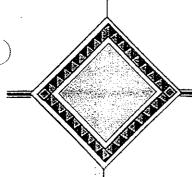
E-mair: csaaumeventenance
Web site: www.csasisters.org
Legal Title: Congregation of Sisters of St. Agnes of
Fond du Lae, Wisconsin, Inc. Sr. Mary Mollison
C.S.A., Gen. Supr.; Rev. Anthony Will, O.F.M.Cap.
Chap. Sisters 21; Total in Community 377.

Kenosha. Kenosha Dominicans, P.O. Box 1288, 53141-1288. Tel: 262-694-2067; Fax: 262-694-6542.

E-mail: kenoshaop@aol.com

Congregation of the Dominican Sisters of St. Catherine of Siena of Kenosha. Sr. Susan Anne Snyder. O.P., Prioress. Total Religious in Community 22.

Manitowoc. Sisters of Saint Elizabeth, Inc., 2005 Division St., 54220-5699. Tel: 920-684-7171 (St. Mary's Home), Ext. 268. Sisters of St. Elizabeth. Mother



Legal Resource Center for Religious

8812 Cameron Street • Silver Spring, Maryland 20910-4152 Tel: 301-589-8143 • Fax: 301-589-2897

Serving as a locus for the integration of civil law, canon law and the spirit of

religious life

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Providing analysis and action on legal issues affecting religious within US society and the church

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in cooperation with the

- Conference of Major Superiors of Men
- Leadership Conference of Women Religious
- National Association for Treasurers of Religious Institutes

MEMORANDUM:

TO: TREASURERS/FINANCIAL ADMINISTRATORS

ORGANIZATIONS LISTED IN THE OFFICIAL CATHOLIC DIRECTORY

FROM: DANIEL J. WARD, OSB, ACTING EXECUTIVE DIRECTOR

DATE: JULY 2000

RE: 2000 GROUP RULING

The Legal Resource Center for Religious is pleased to provide you with the enclosed copy of the 2000 Group Ruling issued on June 5 by the Internal Revenue Service to the United States Catholic Conference (USCC). The Group Ruling is evidence that all organizations listed in the 2000 edition of The Official Catholic Directory (The OCD) are recognized as tax-exempt organizations under Section 501(c)(3) of the Internal Revenue Code.

Copies of each annual group ruling letter should be kept by every exempt organization as evidence of its exempt status in each year of its operation. As you know, donors to your organization may take income tax deductions of gifts only if they can produce evidence of the organization's 501(c)(3) status. This status is proven by a copy of the annual letter for the year in which a gift is given, plus copies of both the title page of The OCD and the page showing the organization's listing in The OCD for that same year.

The cover memorandum from the USCC Office of the General Counsel points out the significance of inclusion in the group ruling and offers a detailed explanation regarding organizations listed in The OCD. Highlighted in this year's memorandum are: exemption from federal income tax, federal excise taxes, state/local taxes, deductibility of contributions, unemployment tax, Social Security tax, Form 990, Revenue Procedure 75-50, lobbying and political activities, private foundation status and the group exemption number.

NOTE: This is the only copy of the 2000 Group Ruling and USCC Memo to be sent to your organization. As appropriate, please make copies available to your other members and any other associated organizations.

Attachments (2)

Internal Revenue Service District Director

Department of the Treasury

P. O. Box 2508 Cincinnati, OH 45201

Date: June 5, 2000

Person to Contact:
Myrna Huber #31-07276
Telephone Number:
877-829-5500
FAX Number:
513-263-3756

Ms. Deirdre Halloran
Associate General Counsel
United States Catholic Conference
3211 4th Street, N.E.
Washington, D.C. 20018-1194

Dear Ms Halloran:

In a ruling dated March 25, 1946, we held that the agencies and instrumentalities and all educational, charitable and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in *The Official Catholic Directory* 1946, are entitled to exemption from federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1986 Code. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 2000 shows the names and addresses of all agencies and instrumentalities and all educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories and possessions in existence at the time the Directory was published. It is understood that each of these is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, that no substantial part of their activities is for promotion of legislation, and that none are private foundations under section 509(a) of the Code.

Based on all information submitted, we conclude that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in *The Official Catholic Directory* for 2000 are exempt from federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to the agencies, instrumentalities and institutions referred to above, as provided by section 170 of the Code. Bequests, legacies, devises, transfers or gifts to them or for their use are deductible for federal estate and gift tax purposes under sections 1055, 2106, and 2522 of the Code.



Office of the General Counsel

3211 4th Street N.E. Washington, DC 20017-1194 (202)541-3300 FAX (202)541-3337 TELEX 7400424

IMPORTANT GROUP RULING INFORMATION

June 23, 2000

FOR THE INFORMATION OF:

Most Reverend Archbishops and Bishops, Diocesan

Attorneys and Fiscal Managers, and State Conference

Directors

SUBJECT:

2000 Group Ruling

FROM:

Mark E. Chopko, General Counsel

(Staff: Deirdre Dessingue Halloran,

Associate General Counsel)

Enclosed is a copy of the Group Ruling issued on June 5, 2000 by the Internal Revenue Service ("IRS"), with respect to the federal tax status of Catholic organizations listed in the 2000 edition of the Official Catholic Directory ("OCD")^{3/}. As explained in greater detail below, this ruling is important for establishing:

- (1) the exemption of such organizations from:
 - (a) federal income tax;
 - (b) federal unemployment tax (but see ¶5 of "Explanation" below); and
- (2) the deductibility, for federal income, gift and estate tax purposes, of contributions to such organizations.

The 2000 Group Ruling is the latest in a series that began with the original determination of March 25, 1946. In the 1946 document, the Treasury Department affirmed the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been extended to cover the institutions listed in the current OCD. The language of these rulings has remained relatively unchanged, except to reflect intervening modifications in the Internal Revenue Code ("Code"). The 2000 Group Ruling is consistent with the 1999 ruling. The 2000 OCD reflects certain changes that have been made in USCC's administration of the group exemption. Catholic organizations with independent IRS exemption determination letters are listed in the 2000 OCD with an asterisk (*), which is explained at page A-12 and indicates that such organizations are *not* covered by the Group Ruling.

Annual group rulings clarify important tax consequences for Catholic institutions listed in the OCD, and should be retained for ready reference. Rulings from earlier years are important to establish the tax consequences of transactions that occurred during those years.

¹ A copy of the Group Ruling may also be found on the USCC website at www.nccbuscc.org/ogc.

exercise of their ministry are not considered "employment" for FICA (Social Security) purposes, and FICA should not be withheld from their salaries. For Social Security purposes, diocesan priests are subject to self-employment tax ("SECA") on their salaries as well as on the value of meals and housing or housing allowances provided to them. The Ticket to Work and Work Incentives Improvement Act of 1999 established a two-year window of opportunity for priests who previously elected not to participate in Social Security to re-enter the program. Priests wishing to re-join Social Security must file Form 2031 with IRS no later than the due date for their federal income tax returns for the second taxable year beginning after December 31,1999 [generally April 15, 2002]. Neither FICA nor income tax withholding is required on remuneration paid to religious institutes for members who are subject to vows of poverty and obedience and are employed by organizations included in the Official Catholic Directory.

7. Form 990. All organizations included in the OCD must file Form 990, Return of Organization Exempt from Income Tax, unless they are eligible for a mandatory or discretionary exception. There is no automatic exemption from the Form 990 filing requirement simply because an organization is listed in the OCD. Organizations required to file Form 990 must do so by the 15th day of the fifth month after the close of their fiscal year. Among the organizations not required to file Form 990 under section 6033 of the Code are: churches; integrated auxiliaries of churches; the exclusively religious activities of religious orders; schools below college level affiliated with a church or operated by a religious order; organizations with

³ I.R.C. § 3121(b)(8)(A).

⁴ I.R.C. § 1402(a)(8).

Form 2031 is available from your local IRS office or at the IRS website: www.irs.gov.

⁶ Rev. Rul. 77-290, 1977-2 C.B. 26.

The penalty for failure to file the Form 990 is \$20 for each day the failure continues, up to a maximum of \$10,000 or 5 percent of the organization's gross receipts, whichever is less. However, organizations with annual gross receipts in excess of \$1 million are subject to penalties of \$100 per day, up to a maximum of \$50,000. I.R.C. § 6652(c)(1)(A).

I.R.C. § 6033(a)(2)(A)(i); Treas. Reg. § 1.6033-2(h). Effective December 20, 1995, the internal support test formerly contained in Rev. Proc. 86-23, 1986-1 C.B. 564, is the sole test for determining whether an organization qualifies as an integrated auxiliary of a church. To qualify, an organization must be described in section 501(c)(3), qualify as other than a private foundation, be affiliated with a church, and qualify as internally supported. An organization will be considered internally supported unless it both:

⁽¹⁾ Offers admissions, goods, services, or facilities for sale, other than on an incidental basis, to the general public (except goods, services, or facilities sold at a nominal charge or substantially below cost), and

⁽²⁾ normally receives more than 50 percent of its support from a combination of governmental sources; public solicitation of contributions (such as through a community fund drive); and receipts from the sale of admissions, goods, performance of services, or furnishing of facilities in activities that are not unrelated trades or businesses.

requirements of Rev. Proc. 75-50 are met since failure to do so could jeopardize the exempt status of the school and, in the case of a school operated by a church, the exempt status of the church itself.

- 9. Lobbying Activities. Organizations included in the OCD may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities. Attempts to influence legislation both directly and through grassroots lobbying are subject to this restriction. The term "lobbying" includes activities in support of or in opposition to referenda, constitutional amendments, and similar ballot initiatives. There is no distinction between lobbying activity that is related to an organization's exempt purposes and lobbying that is not. There is no fixed percentage that constitutes a safe harbor for "insubstantial" lobbying. Please refer to your attorney any questions you may have about permissible lobbying activities.
- 10. Political Activities. Organizations included in the Group Ruling may not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation of the prohibition against political activity can jeopardize the organization's tax-exempt status. In addition to revoking exempt status, IRS may also impose excise taxes on an exempt organization and its managers on account of political expenditures. Where there has been a flagrant violation, IRS has authority to seek an injunction against the exempt organization and immediate assessment of taxes due. If you have any questions in this regard, please refer them to your attorney. (See OGC Memo dated February 29, 2000.)
- 11. Private Foundation Status. The latest Group Ruling affirms that organizations included in the OCD are <u>not</u> private foundations under section 509(a) of the Code. However, the Group Ruling does not identify the subsection of section 509(a) under which a particular organization is covered. Organizations must determine for themselves whether they qualify for such status under the provisions of section 509(a)(1), (a)(2) or (a)(3). Newly-created or newly-affiliated organizations must establish that they are <u>not</u> private foundations as a condition of inclusion in the Group Ruling and OCD.
- 12. **Group Exemption Number**. The group exemption number assigned to USCC is 928 or 0928. **This number must be included on each Form 990, Form 990-T, and Form 5578 required to be filed by any organization exempt under the Group Ruling.¹⁴ We recommend against using the group exemption number on Form SS-4, Request for Employer Identification Number, because in the past this has resulted in IRS including USCC as part of the organization's name when it enters the organization in its database.**

If you have questions concerning the Group Ruling or this memorandum, please contact Deirdre Dessingue Halloran at 202-541-3300 or by e-mail at dhalloran@nccbuscc.org.

Enclosure

IRS has expressed concern about organizations covered under the Group Ruling that fail to include the group exemption number, 0928, on their Form 990 filings, particularly the initial filing.

OLIC CHURCH IN THE U.S. —

MA, 01741, Tel: 978-369-3940, Rev. Robert MA 01741. Tel: 978-369-3940. Rev. Robert 2249 Willowcroek Rd., Portage, IN, 46368. (62.4846; Fax 219-762-3094. Kev. Douglas B.C.J., 3207 Sable Crossing, San Antonio, 22. Bro. Bernard Taube, S.C.J., 2833 64, 83, Madison, 53704. Rev. Andrew Tran, 12750 Briar Forest #814, Houston, TX,

Monastery, 7395 S. Levers Lene, P.O. 53130; Tel: 414-425-8300; Fax: 414-529-

fapreid@juno.com
fapreid@juno.com
fathe Sacrad Heart, 7835 S. Lovers Ln.,
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father Sacrad Heart, 7835 S. Lovers Ln.,
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S.C.J.; Jublicand, Justin Culitanae, S.C.J.; of D. (Jubliana); Justin Guiltnane, S.C.J.; Joseph of D. (Ljubliana); Justin Guiltnane, S.C.J.; Jakins, S.C.J.; Prian McCullotigh, S.C.J.; Cottonor, S.C.J.; Paul Grizzello-Reid, S.C.J.; Grinard Resinski, S.C.J.; Jaroma Schaad, Bo. James Willis, S.C.J. Priests 10; Broth-

Histolical Carmellic Monastery, 1525 Car Huberus, 53033. Tel: 262-622-1838; 673-12: 262-628-4224. Very Rev. Jude Peters, Prov. Supr.; Revs. Matthias Montgomery, Sabrior, Daniel Chowning, O.C.D., Dir. Francis Xavier Cotter, O.C.D.; Patrick J. O.C.D.; Joseph-Mary Flanery, O.C.D.; Chiffia, O.C.D.; Cyril Guise, O.C.D., Prior Matthia, O.C.D.; Pred Alexander, O.C.D.; Sanot, O.C.D.; Mark Devells, O.C.D.; Frick, O.C.D.; Bros. Martin Murphy, O.C.D.; Birry; Fred Hickey, Priests 14; Brothers 1; Ty Professed 2; Novices 3.

Spifer, 1825 Carmel Rd., Hubertus, SSOSS.

228-1838; Farz 262-628-4294.

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Ahymm@dominicans.org

183140. Thi: 262-658-1062.

Ahymm@dominicans.org

183140. Thi: 362-658-1062.

Ahymm@dominicans.org

183140. Thi: 362-658-1062.

Ahymm@dominicans.org

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Ahymm@dominicans.org

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Thirthear Hall. Mailing Address: Tolentine 10300 Governors Hwy, Olympia Fields, IL, 181: 954 Dousman Rd., Oconomowac, 53066, 1964-4640, Augustinfans/Province of Our Good Counsel, Olympia Fields, IL. Bro. Endraszak, O.S.A., Contact Person.

offinion Novitiate, 4335 Douglas Ave., 5: Tel. 262-681-3221; Fax: 262-681-0628.

OSA-Novice Din; Alvin P. Metzger, S. Novice S. Novices 2.

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Committee Free Committee Committe win Province. Revs. Eugene M. Dutk-Man Trovince. Revz. Eugene M. Luca-Sinr; Anthony L. Dagelen, S.J., Azst. Schusch, S.J., Min; Francis A. Arcuri, G. Burgor, S.J.; James E. Cortigan, Scilbodey, S.J.; Robert M. Frommelt, Guenther, S.J.; Clettu J. Healty, S.J.; Tika S.L. Lucas, B. Vacht S.L. Bro. The S.L.; Leftley R. Loebl, S.L.; Bro. Leever, S.L.; Revs. Robert C. North, M. Costertag, S.L.; Richard L. Porter,

S.J.; Bernard J. Portz, S.J.; Robert F. Purcell, S.J.; Jerome E. Rohrer, S.J.; Joseph D. Scallon, S.J.; Paul G. Stockhausen, S.J.; William A. Van Roo, S.J.; Kenneth T. Walleman, S.J. Priests 21; Brothars 2.

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St. Camillus Community Houss, 10218 W. Wisconsin Avc., 53226. Tol; 414-774-5634. E-mail: jimcamk@excepc.com

E-main innesting-action Revs. James Koverik, O.S.Cam., Supr.; Richard Korsinsk, O.S.Cam.; Joseph L. Bisoffi, O.S.Cam.; Carlo Notero, O.S.Cam.; Bros. Nelson DeLoria, O.S. Cam.; Herman Moellenhoff, O.S.Cam.; Roland Wild, O.S.Cam.; Albort Schamp, Novice, Priests 4; Brothers 3,

St. Camillus Provincialate, 10101 W. Wisconsin Ave., 53226. Tel: 414-481-3696; Fax; 414-481-3696.

E-muil: nov45@nol.com Provincial offices for the North American Province Provincial offices for the North American Province of the Order of the Servants of the Sick (Order of Saint Camillus). Very Rev. William R. Cronin, O.S. Cam., M.S.W., Prov. Prov. Counselors: Revs. Ber-nard Blasich; Stephen Braddock; William Burt. Priests 4.

[Q] CONVENTS AND RESIDENCES FOR SISTERS

MILWAUKEE. Ancilla Convent. Tel; 414-984-6535. Inter-Community Eving for religious women. 3601 S. 41st St., 53221. Tel; 414-384-6535. Sr. Berberina Jantsch, Din; Rov. Patrick M. Cremer, S.C.J., Chep. Sisters 22.

Marian Hall, 2925 W. Orchard St., 53215. Tel: 414-384-0995; Fax: 414-385-5318. Roticed School Sis-ters of St. Francis. Sr. Phyllis Vater, O.S.F., Admin. Sisters 37

Mercedes Molina - Instituto Santa Mariana de Jesus, 1284 N. 24th Pi., 53205. Tel: 414-931-7163; Fax: 414-931-7887.

E-mail: GPGarzon@sol.com Sr. Gloria Piedad Garzon, Supr. Sisters 4. Corporate Title: Mercedes Molina, Inc.

Monastery of the Perpetual Rosary, 217 N. 68th St., 53212. Tel: 414-258-0579.

E-mail: frannl@sol.com Web site: opvoedir@mindspring.com Cloistered Dominican Sisters of the Perpetual Rosary. Mother Miriam Leonard, O.P., Prioress. Professed Sisters 13.

Sacred Heart Center, 1545 S. Layton Blvd., 58215. Thi: 414-383-9038; Fax: 414-647-4889. Home for retired and infirm School Sisters of St. Francis. S. retired and infirm School Sisters of St. Francis, S. Joann Riesterer, O.S.F., Coord, of Health & Housing Sves.; Sr. Roselfa Zachman, O.S.F., Coord, Sisters Living Group; Sr. Mary Louise Beinke, O.S.F., Facility Dir. Sisters 57.

**Clare Convent., 3276 St. 16th St., 53215. Tel: 414-547-5812; 647-2437. Felician Sisters. Sr. M. Samuel Holowacz, Local Min. Sisters 4.

*St. Dominic Center, 1727 St. 9th St., 53204. Tel: 414-384-4873; Fax: 414-384-0246. Vietnamese Dominican Sisters. Sr. Clara Nguyen, O.P., Supr. Sisters 4; Fostulants 20.

St. Pelix Convent, S153 S. 17th St., 59215. Tel: 414-389-9803. Felician Sisters. Sr. Lisa Maria Drover, C.S.S.F., Local Minister. Sisters S.

L. Francis Convent, 8170 S. 17th St., 59215. Tel: 414-642-6387. Felicina Sisters. Sr. M. Genma Franczak, C.S.S.F., Local Min. Sisters 6.

238, C.S.S.F., LOCAL MINI. SINGES S. St. Joseph Convent, General Motherhouse of the School Sisters of St. Francis, 1501 S. Layton Blvd., 53215. Tbl: 414-334-4105; Fax: 414-645-7198. E-mail: generalate@ssf.org

g-mail generals/sessions Web site: www.ssf.org Sr. Joan Puls, C.S.R., Pres.; Sr. Alida Lopez, 1st Vice Pres.; Sr. Toni Anne Gradisnik, Vice Pres.; Sr. Anna Maris Tharakan, Vice Pres.; Sr. Therese Thomen, Prov.; Rev. James E. Mauel, S.J., Chap. Sisters 57; Total in Congregation 1,415. Legal Title:

School Sisters of St. Francis, Inc.
San Damiano Convent, 2008 E. Ruclid Asm., 53207.
Tel: 414-489-9125. Sr. Liss Marie Drover, C.S.S.F.,
Local Min. Felician Sisters 3.

Sisters of Charity of St. Joan Antida. Tel: 414-276-

E-mail: stritas@sceja.org St. Rita Convent, 1621 N. Cass St., 53202, Tel: 414-276-5153, Sr. Monica Fumo, S.C.S.J.A., Supr. Sistors 5.

Sisters of Charity of St. Joan Antida Convent (Ma-ranatha), 3044 N. 25th St., 53206. Fel: 414-444-

E-mail: marana@scsja.org Sr. Andrea Christine Peters, S.C.S.J.A., Supr. Sis-

ters 2. Sisters of Charity of St. Joan Antida Convent (Presen-tation), 1929 N. Coss St., 59202, Tel: 414-276-4175, E-mail: present@scaja.org Sr. Anne Marie Beammert, S.C.S.J.A., Supr. Sisters

Sisters of Charity of St. Joan Antida Convent (St. Camillus Community), 624 N. 103rd St., 53226.

Tel: 414-453-2472.

E-mail: camillus@scsja.org Sr. Alice Thepouthay, S.C.S.J.A., Supr. Sisters 4. Sisters of Charity of St. Joan Antida Convent (St. Charles Community), 3214 W. Parnell Ave., 53221. Tel: 414-282-9627.

E-mail: stchas@scsja.org Sr. Marie Grebail, S.C.S.J.A., Supr. Sisters & Sisters of Charity of St. Joan Antida Regina Mundi Provincial House and Novillate, 8560 N. 76th Pl., 53223. Tel: 414-254-9233; Fax: 414-255-6463. E-mail: sisters@scsja.org

Web site: www.scsja.org Sr. Jennifer L. Daul, S.C.S.J.A., Prov. Sisters 3: Total in Community 45.

Sisters of the Divine Savior, 4311 N. 100th St., 63222-1393. Tel: 414-466-0810; Fax: 414-466-4335. B-mail: schoold/Iddsha.k12.wi.us

Provincial Administration. Prov. Team: Sr. Shelis Novak, S.D.S., Prov. Leader; Sr. Mary Lee Grady. S.D.S., Vicaross; Sr. Jesnette Clarke, S.D.S., Treas.: Sr. Pauline Feiner, Vice Pres. Total Sixters in Province 125.

Corporate Title: Sisters of the Divine Savior.

Saturatorian Heights Assisted Living Unit, 2720 N.

S6th St., 52210. Tel: 414-445-5486; Fax: 414-440-6163. Br. Deanna Schroeder, S.D.S., Coord; Patricia Smith, Health Care Coord. Sisters 25.

cia Smith, Health Care Coord. Sisters 25.
United States Province, 1815 S. Layton Blvd., 53215.
Tel: 414-384-1816; Fax: 414-384-1960.
E-mail: info@sssLorg
Web site: www.schoolsistersatfrancis.org
School Sisters of St. Francis. Provincial Team: Sr.
Therese Thoenen, O.S.F.; Sr. Adelia Milligan, O.S.F.:
Sr. Kathleen Kunze, O.S.F. Total in U.S. Province

Corporate title: The School Sisters of St. Francis of St. Joseph's Convont, Milwaukes, Wisconsin, Inc. Corporate Title: Congregational Support Charitable Trust.

Brown Deer. Sisters of the Surrowful Mother-Generalate, Inc., 9056 N. Deerbrook Tr., 53223. Tel: 414-357-8940, Nov. 414-357-8950. E-mail: ssminti@acl.com

CAMPBELLSPORT. St. Joseph Convent, 526 Mill St., 53010 Tel: 920-533-8351; Far: 920-533-5394, School Sisters of St. Francis, Retirement Heme-Health Car-Center, Sr. Phyllis Wirtz, O.S.F., Racijity Dir.; Sr Dorothy McKesgue, O.S.F., Living Group Coord. Sr. Joanne Arrantowski, S.N.N.D., Dir. Pastors. Sves.; Rev. Nicholas L. Goebel, Chap. Sisters 186 Ibtal Staff 147.

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CRDAR GROVR. Sacred Heart of the Lake Chales, Box 46A, 53012. Tel: 282-285-3084. Sr. Mary Carlotte Myszks, Contest Person, Mailing Address: St. Mary's Home, 2005 Division St., Manitowoc, 54220. Recreation Home for Sisters of St. Mary's Home for Aged. Manitowoc, WI & Felician Sisters of the Mother of Good Counsel Province.

DELAVAN, Villa Celine, \$127 S. Shore Dr., 53115. Tal: T73-792-6363; Far. T73-792-9590. Summer Rest Home for Sisters of the Resurrection. Sr. M. Bar-berra Sniegowski, C.R., Prov. Supr. & Contact Per-son, Mailing Address: 7432 W. Talcott Ava., Chi-cogo, IL, 69631.

ELM GROVE. Notre Dame of Elm Grove, 13105 Water-town Plank Rd., 53122-2291. Tel: 282-782-1450 Fax: 262-782-2349.

Far: 282-782-2349.
S.S.N.D. Assisted Care, Independent Living. The School Sisters of Notre Daino, Milwaukes Province Inc. Total in Residence 144; Total Staff 101.
School Sisters of Notre Daine, Provincial Offices, 1310: Weterstown Plank Rd., 53122-2291. Tel: 262-782-9850; Fax: 262-782-5725.

Soun, Saki Edwards of Servander, School Statistics of Servander, S.S.N.D., Prov. Leader. Total in Milwaukse Province 530; Total Staff 35, Legal Titles. School Sisters of Notre Dame, Milwaukse Province Inc.; School Sisters of Notre Dame at Milwaukse Wisconsin, Inc. Charitable Trust.

FOND DU LAC. Convent of the Sisters of St. Agnes. Motherhouse. 1755 E. Johnson St., 54935. Tel: 920-923-2121; Fax: 920-923-3194.

E-mail: csaudm@vbemail.net Web site: www.esasisters.org

Legal Title: Congregation of Sisters of St. Agnes of Fond du Lee, Wisconsin, Inc. Sr. Mary Mollison C.S.A., Gen. Supn; Rev. Anthony Will, O.F.M.Cap. Chap. Sisters 21; Total in Community 377.

Kenosha Kenosha Dominicans, P.O. Box 1288, 53141-1288, Tel: 262-694-2067; Fax: 262-694-6542.

E-mail: Rencehap@aol.com
Congregation of the Dominican Sisters of St. Catherine of Siene of Kenoshe, Sr. Susan Anne Sayder
O.P., Prioress, Total Religious in Community 22.

Manitowoc. Sixters of Saint Elizabeth, Inc., 2005 Divi sion St., 54220-5698, Tel: 920-684-7171 (St. Mary-Home), Ext. 268. Sixters of St. Elizabeth. Mother

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Internal Revenue Service

Department of the Treasury

District Director Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

→ August 12, 1988

Telephone: (301) 962-4768

United States Catholic Conference Ms. Deirdre Halloran Associate General Counsel 1312 Massachusetts Avenue, N.W. Washington, D.C. 20005

Dear Ms. Halloran:

In a ruling dated March 25, 1946, we held that the agencies and instrumentalities and all educational, charitable and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1946, are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 1988 shows the names and addresses of all agencies and instrumentalities and all educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories and possessions in existence at the time the Directory was published. It is understood that each of these is a nonprofit organization, that no part of the net earnings thereof inures to the benefit of any individual, that no substantial part of their activities is for promotion of legislation, and that none are private foundations under section 509(a) of the Code.

Based on all information submitted, we conclude that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1988 are exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to the agencies, instrumentalities and institutions referred to above, as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.