

## Internal Revenue Service

Department of the Treasury

District  
Director

Entered in PCG

Personal Contact: EC:TPA  
Telephone Number: (312) 886-5571  
Reference: 86-1020  
Date: JULY 16, 1986

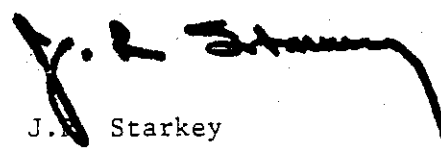
VITERBO COLLEGE  
815 SOUTH 9TH STREET  
LACROSSE, WISCONSIN 54601

This letter is to verify exemption under IRC 501(c)(3).

Our records indicate that a group ruling letter was issued to UNITED STATES CATHOLIC CONFERENCE and its named subordinate organizations on MARCH 1946. The Group Ruling Number is 928. The following organization VITERBO COLLEGE was named as one of its subordinates qualifying for exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954.

Inasmuch as VITERBO COLLEGE is a named controlled affiliate of UNITED STATES CATHOLIC CONFERENCE you are covered by that group ruling and are therefore exempt under section 501(c)(3) of the Code and contributions to your organization are deductible.

Sincerely,



J. A. Starkey  
District Director

Washington, DC 20224

Mr. Sal Polizzotto  
Viterbo College  
8155 9th Street  
La Crosse, Wisconsin 54601

Person to Contact:  
Mrs. Pratt  
Telephone Number:  
(202) 964-3770  
Refer Reply to:  
CP:D:F  
Date: OCT 6 1976

Dear Mr. Polizzotto:

This is in response to your telephone inquiry of June 27, 1976, and follow-up letter of July 22, 1976, in which you requested information about the tax exempt and private foundation status of Viterbo College, La Crosse, Wisconsin. Specifically, you are asking for a statement that Viterbo College is not considered a private foundation by the Service.

Viterbo College is recognized as tax exempt under 26 U.S.C. § 501(c)(3) under the blanket exemption granted to the United States Catholic Conference. Because this organization meets the requirements of 26 U.S.C. §§ 509(a)(1) and 170(b)(1)(A)(ii), it is not classified as a private foundation.

Section 509(a)(1) states that "...private foundation means a domestic or foreign organization described in section 170(b)(1)(A)." Section 170(b)(1)(A)(ii) is defined as "an educational organization which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on."

Please let us know if we can be of any further assistance in this matter.

Sincerely,

*[Signature]*  
Chief, Section 2  
Freedom of Information Branch

**Internal Revenue Service**

**Department of the Treasury**

District  
Director

Entered in POS

316 N. Robert St., St. Paul, Minn. 55101

Person to Contact: Mrs Womaski

Telephone Number: 612-725-7344

Refer Reply to: EO: 1002: EDW: jk

Date: August 6, 1976

Viterbo College  
La Crosse, Wisconsin 53601

Gentlemen:

You have requested a statement with respect to your status for Federal income tax purposes.

In our ruling of December 11, 1970 addressed to your parent organization, The United States Catholic Conference, Washington, D.C., it was held that the Conference and its 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 have been classified as organizations that are not private foundations as defined in Section 509(a) of the Internal Revenue Code, and Section 501(c)(3).

Your organization is listed in the 1976 Catholic Directory on page 423 under the heading Diocese of La Crosse and the ruling of December 11, 1970, is applicable to you so long as your parent organization continues to submit information on an annual basis necessary to maintain a group exemption letter.

Very truly yours,

*C D Switzer*

C. D. Switzer  
District Director

Department of the Treasury

Entered in PCCG

District Director

Internal Revenue Service

Date:

In reply refer to:

Mrs. Womaski  
612-725-7344

November 18, 1974

A:E:211:EDW:srg



▷ Viterbo College  
815 South Ninth Street  
La Crosse, Wisconsin 54601

Gentlemen:

We wish to advise you that on December 11, 1970, the Internal Revenue Service issued to the National Catholic Welfare Conference (now known as the United States Catholic Conference) 1312 Massachusetts Avenue, N.W., Washington, D.C., 20005, a group which wherein held:

- (1) That the agencies and instrumentalities and the educational, charitable and religious organization operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories and possessions, whose names appear in the United States edition of the Official Catholic Directory are entitled to exemption from Federal income tax as organizations described in Section 501(c)(3) of the Internal Revenue Code;
- (2) That contributions made to these organizations are deductible by donors in computing their taxable income as provided by Section 170 of the Code, and
- (3) That gifts, legacies, devises, transfers, or gifts to or for the use of such agencies, instrumentalities and institutions are deductible for Federal estate and gift tax purposes as provided in Sections 2055, 2106, and 2522 of the Code.

Since your organization is listed in the United States edition of the Official Catholic Directory on Page 407, you are covered by the aforementioned group ruling issued to the United States Catholic Conference.

Very truly yours,

*C. D. Switzer*  
C. D. Switzer  
District Director