

Application for Inclusion in USCCB Group Ruling

I hereby make application on behalf of the organization below for inclusion in the USCCB Group Ruling and listing in the next edition of *The Official Catholic Directory*, for the purpose of establishing exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code.

A. IDENTIFICATION OF APPLICANT

1. Name of Organization _____

2. Address _____

3. Contact Person _____

4. Telephone Number (_____) _____
Title _____

5. E-Mail Address _____

6. Website _____

7. Employer ID Number _____

8. Form of Organization (check one)

___ Corporation (Attach: copy of articles of incorporation showing approval by state and bylaws)

___ Trust (Attach: copy of trust agreement with appropriate signatures and date)

___ Association (Attach: copy of articles of association, constitution, or other organizing document showing date of formation and bylaws)

9. (a) Date of Incorporation or Formation _____

(b) State of Incorporation _____

10. List the organization's current officers and members of its governing board, indicating name, title, and position in the Church, if any.

Officers

Church Position

Governing Board

Church Position

11. Is the organization currently listed in *The Official Catholic Directory*?
If so, in what section? _____
At what page? _____

*If the organization is already listed in the OCD under a diocesan listing, it is already exempt under section 501(c)(3), and **no further application is necessary or appropriate.***

12. (a) ___ Has the organization received an *independent* IRS determination that it is exempt from tax under section 501(c)(3)?
- (b) ___ Was the organization created or incorporated in a foreign country?
- (c) ___ Was the organization formed to manage or invest funds of foreign organizations?
- (d) ___ Is the organization a community foundation?

- (e) ___ Was the organization formed to operate donor-advised or donor-directed funds?
- (f) ___ Was the organization formed to serve as a conduit for contributions to foreign organizations?
- (g) ___ Has the organization been denied recognition of section 501(c)(3) status by the IRS?
- (h) ___ Has the IRS classified the organization under a section of the Code other than section 501(c)(3)?
If so, what section? _____
- (i) ___ Does the organization engage in joint ventures, partnerships, co-ownership, or similar arrangements with individuals or for-profit entities?
- (j) ___ Is the organization a successor to a for-profit entity?
- (k) ___ Is the organization any of the following?
 ___ a limited liability company
 ___ a health maintenance organization
 ___ an individual practice association
 ___ a preferred provider organization
 ___ a physician practice or clinic
 ___ a management services organization
- (l) ___ Does any part of the organization's net earnings inure to the benefit of any private shareholder or individual?
- (m) ___ Does more than an insubstantial part of the organization's activities consist of carrying on propaganda or attempting to influence legislation?
- (n) ___ Does the organization participate or intervene in political campaigns on behalf of or in opposition to any candidate for public office?

*If the answer to **any** of these questions is **yes**, proceed no further. The organization **may not be included** in the USCCB Group Ruling.*

17. (a) ___ Does/will the organization provide benefits, services, or products? If so, describe these benefits, services or products in detail.
- (b) ___ Must recipients pay for these benefits, services, or products? If so, explain *fully* how fees/charges are determined, *and* attach a copy of the current fee schedule.
- (c) ___ Are these benefits, services, or products limited (or will they be limited) to certain individuals, classes of individuals, or organizations? If so, explain fully how recipients are or will be selected.
18. ___ **Schools.** Has the organization complied with, or will it comply with, the provisions of Rev. Rul. 75-50, regarding publication of its racially nondiscriminatory policy, including filing the annual certification on IRS Form 5578? (*If the school has not, it may not be included in the Group Ruling.*)

If so, please explain how it will meet the annual publication requirements.

19. **Housing Organizations**

(a) **Elderly/Handicapped**—Describe in detail how the organization meets/will meet the physical, emotional, health care, recreational, social, religious, or similar needs of elderly or handicapped residents.

(i) ___ Does the organization have a policy of maintaining in residence those who become unable to pay? If so, please explain the policy.

If not, why not?

(ii) ___ Does the organization provide its services at the lowest feasible cost? If so, please explain.

If not, why not?

(b) **Low-Income**—Please provide a detailed explanation of how the organization meets the safe harbors of Rev. Proc. 96-23.

D. PUBLIC CHARITY STATUS

20. Indicate the category under which the organization claims to qualify as a public charity.
- (a) ___ church—§ 170(b)(1)(A)(i)
 - (b) ___ school—§ 170(b)(1)(A)(ii)
 - (c) ___ hospital—§ 170(b)(1)(A)(iii)
 - (d) ___ normally receives at least $\frac{1}{3}$ of its support in the form of contributions from publicly supported organizations, governmental units, or the general public (see question 21, below)—§§ 509(a)(1) and 170(b)(1)(A)(vi)
 - (e) ___ normally receives not more than $\frac{1}{3}$ of its support from gross investment income *and* more than $\frac{1}{3}$ of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (see question 21, below)—§ 509(a)(2)
 - (f) ___ operates solely for the benefit of, to perform the functions of, or to carry out the purposes of one or more organizations described in (a) through (e) above (see #22 below)—§ 509(a)(3)
21. *If the organization is described in #20(d) or #20(e) above, you must provide complete financial statements for the current year and for each of the three years immediately preceding the current year. If in existence for less than four years, provide complete statements for each year in existence and proposed budgets for remaining years. If in existence less than one year, provide complete statements for current year and proposed budgets for the three years following the current year. Financial statements must show the sources of all financial support and all categories of expenses.*
22. *If the organization is described in #20(f) above (§ 509[a][3]), you must provide the following information:*
- (a) Name and address of *each* supported organization(s) identified in your organizing document *and* the public charity status of each.

- (b) ___ Does your organizing document state that the organization is organized and operated exclusively for the benefit of, to perform the function of, or to carry out the purposes of the organizations identified in (a)?
- (c) Which of the three section 509(a)(3) relationship tests does the organization satisfy?
- ___ “operated, supervised, or controlled by”
 ___ “supervised or controlled in connection with”
 ___ “operated in connection with”
- (d) If “*operated, supervised, or controlled by,*” please explain in detail how the majority of your organization’s governing board is elected or appointed by the supported organization(s).
- (e) If “*supervised or controlled in connection with,*” please explain in detail how common supervision or control shared between your organization and the supported organization(s).
- (f) If “*operated in connection with,*” please explain in detail how your organization meets the requirements of both the *responsiveness test* and the *integral part test*. *Please be advised that because establishment of this relationship is extremely complex and act-specific, diocesan officials may require a detailed legal opinion as a prerequisite for considering applications from organizations claiming to satisfy this relationship.*

E. RELATIONSHIP TO CHURCH

23. Explain in detail the applicant organization's affiliation or relationship with a diocese, religious order, or other entity of the Roman Catholic Church in the United States.

(a) Identify the organization to which your organization's assets will be distributed upon dissolution.

(b) Identify your organization's episcopal advisor or moderator, if any.

(c) Explain fully your organization's governance, including the manner of election of members of the board of directors/trustees.

(d) ___ Do the by-laws provide for ex-officio board members? If so, please identify them and their relationship, if any, to the Church.

The undersigned *officer* of the applicant organization has examined the foregoing application and accompanying documents, believes them to be true, correct, and complete, and consents to inclusion in the Group Ruling.

Signature _____

Title _____

Date _____