

**Attachment B**

**Sample Letter for Approved Group Ruling Applicants**

Diocese of

(Date) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dear \_\_\_\_\_:

We have reviewed your organization's application for inclusion in the USCCB Group Ruling ("Group Ruling") and listing in *The Official Catholic Directory* (OCD). Based upon the application and supporting documentation, we have approved its inclusion in the Group Ruling and the next edition of the OCD. Please inform this office of any changes in your organization's name, address, or corporate form, and of any material changes in its governance, purposes, activities, or sources of support.

This letter establishes your organization's exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code ("Code") in the interim until publication of the next edition of the OCD. Please retain it in your permanent records.

Inclusion in the OCD and USCCB Group Ruling does not automatically relieve your organization of the requirement to file annual IRS Form 990. You should consult with your own tax advisor to determine whether your organization qualifies for one of the mandatory or discretionary exceptions to that requirement.

Sincerely,

[Appropriate diocesan official]