



## **Form 0928-5, Renewal of Organization Listing in Official Catholic Directory**

### *Purpose of the form*

Form 0928-5 is used to add an organization that appears in a diocese's curia to (1) the institution section of a diocese's OCD section; (2) the IRS EO-BMF; or (3) both. The USCCB instituted Form 0928-5 to ensure that organizations are placed in the proper section of the OCD for tax exemption purposes, and that all organizations requiring a separate listing in the IRS EO-BMF for donor/grantor purposes are included.

### *What is the curia?*

The section at the beginning of each diocese's listing in the OCD is known as the curia. The purpose of the curia is to set forth the list of offices, tribunals, and individuals within the diocese that govern the diocese. Most dioceses include diocesan offices and directors, diocesan facilities, advisory boards, and various secretariats in its curia section. Some dioceses also include various organizations in the curia section presumably because the organizations provide significant support to the diocese.

The dioceses do not go through the USCCB to add an office/tribunal to their curia section, but rather, directly contact the OCD publisher, who then adds the office/tribunal to the curia in the next edition of the OCD. Although the diocese itself is included under the USCCB's group ruling, a diocese's office of finance (for example) is not individually part of the group ruling.

### *What is the institution section of the OCD?*

The institution section for each diocese appears after the Clergy, Parishes, Missions and Parochial Schools section (Parish section) and Chaplains of Public Institutions section and is preceded by the header "Institutions Located in the Diocese." Each organization listed after the Parish section header through the end of the diocese's OCD section is part of the USCCB's group ruling unless it falls under the category "Chaplains of Public Institutions" or "Religious Institutes of Men/Women Represented in the Diocese." An organization listed in the institution section is often referred to as a "full listing" in the diocese's OCD section.

### *What is the IRS EO-BMF and how do I confirm whether my organization is listed in it?*

The IRS Exempt Organizations Business Master File (EO-BMF) is an electronic database the IRS maintains. The database contains the names of all organizations the IRS has on file as tax-exempt organizations in the United States. The EO-BMF provides the current tax-exempt status for organizations that hold their own IRS determination as well as organizations included in a group ruling. If an organization is part of the USCCB's group ruling, the number "928" should appear in column H of the Excel spreadsheet.

The Office of General Counsel can confirm whether your organization is listed in the IRS EO-BMF. Simply e-mail the full, legal name of the organization, its EIN, and the diocese to [GEN0928@usccb.org](mailto:GEN0928@usccb.org). In the subject line, write "Form 0928-5 IRS EO-BMF Verification." The Office of General Counsel will verify whether the organization is listed in the IRS EO-BMF.



Alternatively, the IRS EO-BMF may be accessed through this link: <https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf>. To confirm whether an organization is in the EO-BMF, click on the state in which the organization is located. An Excel spreadsheet will pop up. Highlight all of column A (the first column) by clicking on the “A” that appears above “EIN” in the spreadsheet. Then, click “ctrl + F” and type the organization’s EIN. If the organization is listed in the EO-BMF, it should appear in the Excel spreadsheet. NOTE: if an organization’s EIN begins with “0,” begin searching using the second number of the organization’s EIN.

If searching for the organization using its EIN does not yield results, the USCCB suggests searching the IRS EO-BMF using the name of the organization. To do this, highlight all of column B by clicking on the “B” that appears above “Name” in the spreadsheet. Then, click “ctrl + F” and type the name of the organization. If the organization is listed in the EO-BMF, it should appear in the Excel spreadsheet. NOTE: the IRS often deletes special characters including, but not limited to, periods, quotations, exclamation points, commas, and ampersands. Be sure to search for your organization in the EO-BMF without these characters.

#### *What information is provided on the form?*

Form 0928-5 requests basic supplemental information regarding the subordinate organization that was improperly placed in the curia and/or excluded from the IRS EO-BMF. The USCCB will submit approved Forms 0928-5 to the IRS if the organization is to be added to the EO-BMF. **The diocese is responsible for submitting the approved form to the OCD publisher for listing in the diocese’s institution section. The USCCB does not submit information to the OCD publisher on behalf of a diocese.**

In addition to the organization’s name, employer identification number (EIN), and address, Form 0928-5 requests several important pieces of information about the organization, including:

- The signature of the diocesan attorney for the diocese in which the organization is located;
- Whether the organization is to be added to the IRS EO-BMF, the institution section of the diocese’s section in the OCD, or both.
- If the organization is to be added to the institution section of the diocese’s OCD section, the sub-category under which the organization should be listed;
- The organization’s public charity status;
- The organization’s filing requirements with the IRS (if any); and
- The month on which the fiscal year of the organization ends.

*Can a donor verify the organization’s tax-exempt status in the period that Form 0928-5 is being processed by the IRS and/or the OCD publisher?*

Yes. Should a donor request verification of the organization’s tax-exempt status while Form 0928-5 is in process, the diocese should reach out to the Office of General Counsel at [GEN0928-@usccb.org](mailto:GEN0928-@usccb.org) and request a verification. In the e-mail, the diocese must include the full legal name of the organization and its EIN number.



*Must a diocesan attorney review and sign this form?*

Yes. Forms without approval by a diocesan attorney will not be accepted.

*What does the USCCB do with this form?*

If Form 0928-5 is approved, the USCCB will submit the approved form to the IRS if the organization is to be added to the EO-BMF. When the form is sent to the IRS, the IRS will include the organization in its records as part of the USCCB group ruling and the organization will appear in the EO-BMF. Note that it typically takes the IRS three to six months to include an organization in its database.

**The diocese is responsible for submitting the approved form to the OCD publisher for listing in the diocese's institution section. The USCCB does not submit information to the OCD publisher on behalf of a diocese.** If the form is sent to the OCD publisher, the OCD publisher will include the organization in the appropriate sub-category in the diocese's institution section in the next edition of the OCD.

*What will (or should) I get in response to submitting this form?*

If Form 0928-5 is approved, the USCCB will send an approved copy of the form to the official listed on the Form 0928-5 submission as well as the sender of the Form 0928-5.

*Where can I get this form?*

The form is available as a fillable .pdf (Adobe Acrobat) under "Group Ruling Reportable Change Forms" on the USCCB's [Tax and Group Ruling page](#).