



Group Ruling and OCD Reportable Changes

Instructions

Form 0928-1

Form 0928-2

Form 0928-3

Form 0928-4

(September 1, 2017)

Table of Contents

What's New on Forms 0928-1/2/3/4?	2
Form 0928-1, Request for Inclusion in USCCB Group Ruling	2
Purpose of the form	2
What information is provided on the form?	3
What information or attachments are provided with the form?	3
Must a diocesan attorney review and sign this form?	3
What does the USCCB do with this form?	3
When is the form due?	3
What will (or should) I get in response to submitting this form?	4
Where can I get this form?	4
Important reminders	4
Special situation: organizations already included in the OCD that wish to be included in the EO BMF	4
Form 0928-2, Deletion from USCCB Group Ruling	5
Purpose of the form	5
What information is provided on the form?	6
What information or attachments are provided with the form?	6
Must a diocesan attorney review and sign this form?	6
What does the USCCB do with this form?	6
When is the form due?	6
What will (or should) I get in response to submitting this form?	6
Where can I get this form?	6
Important reminders	6
Special situation: organizations moving from one diocese to another diocese	6
Form 0928-3, Request for Asterisked Inclusion in Official Catholic Directory	7
Purpose of the form	7
What information is provided on the form?	7
What information or attachments are provided with the form?	7
Must a diocesan attorney review and sign this form?	7
What does the USCCB do with this form?	7
When is the form due?	7
What will (or should) I get in response to submitting this form?	7
Where can I get this form?	8
Important reminders	8
Special situation: how does an organization with an asterisked listing update its name and address in IRS records if it cannot file Form 0928-2?	8
Form 0928-4, Request for Inclusion of Activity/Ministry in Official Catholic Directory	8
Purpose of the form	8
What information is provided on the form?	9
What information or attachments are provided with the form?	9
Must a diocesan attorney review and sign this form?	9
What does the USCCB do with this form?	9
When is the form due?	9
What will (or should) I get in response to submitting this form?	9

Where can I get this form?.....	9
Important reminders	10
Special situation: disregarded entities.....	10
Examples of Common Situations	10
Example: Reporting the Evolution of a School	12
Chart: Which Form (0928-1, 0928-2, 0928-3 or 0928-4) do I use?.....	13
Chart: Merging Parishes.....	14



Instructions
Form 0928-1 - Form 0928-2
Form 0928-3 - Form 0928-4

September 1, 2017

The following forms must be **submitted by a diocese or eparchy directly to the USCCB Office of General Counsel** as part of USCCB's responsibilities as the central organization holding the group exemption letter for the USCCB group ruling, and to maintain the integrity of the Official Catholic Directory (OCD), which serves as the official subordinate listing for purposes of verifying inclusion of organizations in the group ruling under current IRS procedures:

Form 0928-1, Request for Inclusion in USCCB Group Ruling

Form 0928-2, Deletions and Name/Address Changes for Organizations in USCCB Group Ruling

Form 0928-3, Request for Asterisked Inclusion in Official Catholic Directory

Form 0928-4, Request for Inclusion of Activity/Ministry in Official Catholic Directory

The chancellor or other diocesan official in charge of group ruling maintenance is responsible for completing Forms 0928-1/2/3/4 to report information relating to group ruling subordinate organizations that are added or deleted from the group ruling, or that change their official legal name or principal place of business. The USCCB encourages dioceses to complete Forms 0928-1/2/3/4 throughout the year as changes occur rather than wait until the OCD deadline. The USCCB sends Forms 0928-1 and 0928-2 to the IRS approximately every two months. Each form requests information about the diocese and diocesan official submitting the form in case there is a question about a submission or because the USCCB needs to return an approval (e.g., Forms 0928-1, -3 and -4). In the top right corner of each form is a line, "(ARCH)DIOCESE: ____." The purpose of this line is for the diocesan official to input a two or three letter initial for the diocese, which assists the USCCB in organizing the filings alphabetically.

The USCCB submits approved Forms 0928-1 and Forms 0928-2 to the IRS in order to update information in the IRS database (the Exempt Organizations Business Master File, or EO BMF) about organizations included in the USCCB group ruling that are exempt from federal income tax because they are described in section 501(c)(3) of the Internal Revenue Code. The USCCB sends a Notice of Acceptance to the diocese for each Form 0928-1 it approves, so that the diocese may forward a copy of that Notice of Acceptance to the OCD publisher to request that the organization be included in the next edition of the OCD. The diocese should also send a copy of the Notice of Acceptance and the USCCB-approved Form 0928-1 to the applicant organization for its records.

The USCCB reviews Form 0928-3 and, if it approves, signs the form and returns it to the diocese marked “approved” so that the diocese may forward that approval to the OCD publisher to request that the organization be included with an asterisk in the next edition of the OCD. The USCCB reviews Form 0928-4, and, if it approves, signs the form and returns it to the diocese marked “approved” so that the diocese may forward that approval to the OCD publisher to request that the activity, ministry, office, or program be listed as a constituent part of an organization already included in the OCD.

Forms 0928-1/2/3/4 are fillable .pdf files, meaning that they can be downloaded and typed on a computer. The USCCB **strongly recommends** that the forms not be handwritten. The IRS has indicated that it may disregard any form which is too difficult to read. Handwritten forms are particularly difficult to read because they are often first faxed to the USCCB before they are submitted to the IRS, so the copy the IRS receives is less clear than the one submitted by the diocese to the USCCB. Forms 0928-1/2/3/4 are available under “Group Ruling Reportable Change Forms” on the USCCB’s [Tax and Group Ruling](#) page.

What’s New on Forms 0928-1/2/3/4?

Forms 0928-1/2/3/4 have undergone minor revisions, effective September 1, 2017. On all forms, an email address (GEN0928@usccb.org) has been added as the preferred way for dioceses to send completed forms to the USCCB. Forms 0928-1/2/3/4 may still be mailed or faxed, but as before, please **use only one submission method for each form**. Do not mail and fax, or email and fax, submissions. This causes confusion and duplication of work.

Forms 0928-2, 0928-3, and 0928-4 were updated with only minor revisions.

Form 0928-1, Request for Inclusion in USCCB Group Ruling

Purpose of the form

Form 0928-1 is used to add an organization to the group ruling that does not already have its own independent IRS 501(c)(3) determination letter. The organization must file Form 0928A, Application for Inclusion in USCCB group ruling, with the appropriate diocese. If the diocesan official, after review by the diocesan attorney, recommends the organization for inclusion in the group ruling, the diocesan official or diocesan attorney prepares Form 0928-1 (signed by the diocesan attorney) and sends it to the USCCB Office of General Counsel. **Do not send Form 0928-1 to USCCB if no Form 0928A was prepared. The only exception is for a parish – there are no other exceptions.**

Form 0928-1 is also used to add an existing group ruling organization to the Exempt Organizations Business Master File (EO BMF) as included in the USCCB group ruling, GEN 0928. See [Special situation: organizations already included in the OCD that wish to be included in the EO BMF](#).

The USCCB sends USCCB-approved Forms 0928-1 to the IRS and to the diocese. The USCCB-approved Form 0928-1 is open to public inspection under federal law; therefore, the diocese should retain a copy of the USCCB-approved Form 0928-1 permanently in its records and should send a copy to the applicant organization, which should also be instructed to retain a copy permanently in its records.

What information is provided on the form?

Form 0928-1 requests supplemental information regarding the subordinate organization. All of the information should be indicated in the organization's Form 0928A, or provided by the diocesan attorney (i.e., public charity status and Form 990 filing requirement or exemption). In-house diocesan legal counsel may qualify as both the diocesan official (for completion of the upper portion of the form) and as the diocesan attorney who signs Form 0928-1. In addition to the organization's name, employer identification number (EIN), and address, Form 0928-1 requests several important pieces of information about the organization, including:

- The organization's public charity status (this should be determined by the diocesan attorney after reviewing Form 0928A).
- The organization's Form 990/EZ/N filing requirement or exemption (this should be determined by the diocesan attorney after reviewing Form 0928A).
- The organization's accounting period. Indicate in "Tax Year Ends" the month (in two digit format) that the organization's tax year or accounting period ends, even if the organization is not required to file a Form 990/EZ/N. For example, if the organization has a calendar year tax period, enter "12." If it has a June 30 year end, enter "06." This information can be found in section A of the organization's Form 0928A. If no information is entered, the default will be 12. Every organization, even a parish, has a tax year.
- The organization's date of incorporation (use the date of formation for an LLC, or, for a trust, the later of the date the trust was created under state law or the date on which it became irrevocable).

What information or attachments are provided with the form?

The diocese must submit a copy of Section M, Religious Orders/Associations, of Form 0928A, for any applicant required to complete that schedule. In all other cases, the diocese should not include a copy of the organization's Form 0928A with Form 0928-1, although the USCCB may request a copy of the Form 0928A to review it before issuing a Notice of Acceptance.

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 0928-1 is approved, the USCCB sends it to the IRS so that the organization will be included in IRS records as part of the USCCB group ruling. The organization will also appear in the EO BMF (Exempt Organizations Business Master File) and on GuideStar. The USCCB sends these forms to the IRS, along with Forms 0928-2 (below), every couple of months. For more information, refer to the document, "The USCCB Group Ruling: Frequently Asked Questions," available at www.usccb.org > General Counsel > Tax and Group Ruling.

When is the form due?

There is no due date for the form. Dioceses are encouraged to send Forms 0928-1 to the USCCB as organizations are recommended for inclusion in the USCCB group ruling and OCD. The USCCB periodically (about every two months) sends approved Forms 0928-1 to the IRS for inclusion in its records. Dioceses should also be mindful of the deadline for submissions to the OCD. **Dioceses should send forms to the USCCB well in advance of the deadline.** The USCCB receives hundreds of last

minute and late submissions, and this jeopardizes an organization's opportunity to be included in the next edition of the OCD. In addition, approval by the USCCB is not guaranteed, and in some cases review of the organization's Form 0928A is required, in which case the organization will likely miss the deadline.

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

If the USCCB approves the Form 0928-1, it will send a Notice of Acceptance by email or fax (depending on how the submission was received) to the diocese. If there is a question about the form, the USCCB may send a Submission Not Accepted notice indicating there are questions or issues with the form. Unless the USCCB sends a Notice of Acceptance, the organization is not included in the USCCB group ruling and may not be listed in the OCD.

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.

Important reminders

- Use Form 0928-1 only for an organization that is a separate and distinct legal entity under state law. Form 0928-4 should be used to report an additional activity, mission, or secondary location associated with an existing organization in the USCCB group ruling, so that the activity, mission, or secondary location can be listed in the OCD as a constituent part of an existing group ruling organization.
- Do not submit Form 0928-1 with an EIN of another organization. This creates problems for organizations in IRS records. Each organization must have its own EIN. Activities, ministries, or programs that are constituent parts of another organization and that use the same EIN should be reported on Form 0928-4.
- Form 0928-1 must be submitted directly to the USCCB Office of General Counsel by email OR regular mail OR fax. Please **use only one submission method for each form and do not send duplicate copies to the USCCB**—this results in more work, and confusion. Do not send copies of Form 0928-1 to the OCD. You should send the OCD a copy of the "Notice of Acceptance," along with the name of the organization, address, and contact data, in order to add the organization to a diocesan listing.
- In some cases the diocese will receive a Notice of Acceptance that does not contain the complete name of the applicant, or is missing special characters, such as periods, commas, or apostrophes. The USCCB does not send the Notice of Acceptance to the IRS. However, please note that IRS records can generally accommodate only 70 characters (including spaces) in an organization's name (most special characters are not permitted). Thus, the way an organization's name appears on the Notice of Acceptance approximates how it may appear in IRS records.

Special situation: organizations already included in the OCD that wish to be included in the EO BMF

If an organization (and it must be an *organization*, not a program, activity, or ministry of an existing organization, even if it has its own Employer Identification Number) is already included in the OCD but not in the EO BMF, a diocese may request its inclusion in the EO BMF by filing Form 0928-1. The procedure for inclusion depends

on whether the organization is a parish, (arch)diocese, eparchy, school, or another type of organization. For this purpose, a “school” refers only to elementary or high schools affiliated with a parish or (arch)diocese or operated by a religious order, and not to a day care center, preschool, college, or university.

If the organization is a parish, (arch)diocese, eparchy, or school:

- 1) No application for inclusion in the group ruling (Form 0928A) is necessary.
- 2) The diocese (with review, approval and signature by diocesan counsel) should submit a Form 0928-1 for the organization to the USCCB Office of General Counsel. The form contains a line, “If applicable – Include in EO BMF only; already in OCD pg. ____.” Check the box and indicate the page in the OCD on which the organization appears. The USCCB sends the Form 0928-1 to the IRS so that the organization is included in the USCCB group ruling in IRS records. No other action is required by the diocese. Because the organization is already included in the OCD and the USCCB group ruling, the USCCB does not send a Notice of Acceptance to the diocese.

Adding parishes and schools in “bulk” to the EO BMF. If a diocese or eparchy desires to add more than a few isolated parishes or schools to the EO BMF, please contact the USCCB Office of General Counsel for a special form to use for this purpose.

If the organization is not a parish, (arch)diocese, eparchy, or school:¹

- 1) The organization must file an application for inclusion in the group ruling (Form 0928A) with the diocese.

If, after a diocesan attorney reviews the completed application, the diocese recommends that the organization be included in the USCCB group ruling in IRS records, it submits Form 0928-1 to the USCCB Office of General Counsel. The USCCB reviews the Form 0928-1 and sends the Form 0928-1 to the IRS so that the organization is included in the USCCB group ruling in IRS records. No other action is required by the diocese. Because the organization is already included in the OCD and the USCCB group ruling, the USCCB does not send a Notice of Acceptance to the diocese.

The USCCB-approved Form 0928-1, however, is open to public inspection under federal law; therefore, the diocese should retain a copy of the USCCB-approved Form 0928-1 permanently in its records and should send a copy to the applicant organization, which should also be instructed to retain a copy permanently in its records.

Form 0928-2, Deletion from USCCB Group Ruling

Purpose of the form

Form 0928-2 is used to delete or remove an organization from the group ruling (for example, because the organization has terminated, merged with another organization, become a disregarded entity, or otherwise no longer exists as a separate entity).

¹ This includes, but is not limited to, endowment trusts, cemeteries, hospitals, nursing homes, etc., whether the entities are “diocesan controlled” or not.

What information is provided on the form?

Form 0928-2 requests the name, address, EIN, and page on which the organization is listed in the OCD.

What information or attachments are provided with the form?

None.

Must a diocesan attorney review and sign this form?

No.

What does the USCCB do with this form?

The USCCB sends it to the IRS to remove the organization from the group ruling in IRS records. The USCCB does not send the form to the OCD publisher. The diocese is responsible for informing the OCD publisher that an organization's listing needs to be deleted or updated.

When is the form due?

There is no due date for the form. Dioceses are encouraged to send Forms 0928-2 promptly after the diocese is notified that an organization is no longer going to be included in the USCCB group ruling.

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

Nothing. The USCCB does not send a confirmation to the diocese.

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.

Important reminders

- Form 0928-2 should be used to report organization-level changes only. **Do not use Form 0928-2 to delete an activity, ministry or secondary location associated with an existing organization.** Only additions of new activities, ministries, or secondary locations are reported to the USCCB on Form 0928-4. Such changes, once a Form 0928-4 has been approved by the USCCB, should be reported directly to the OCD publisher.
- Do not submit a Form 0928-2 without an EIN on it. These forms are sent to the IRS, and they are of no use to the IRS without an EIN, and the USCCB will discard the form if it does not include an EIN.
- **Do not use Form 0928-2 to report changes with respect to asterisked listings** in the OCD. This will cause harm to the organization's tax-exempt status. Asterisked organizations have independent IRS exemptions and are responsible for reporting their own changes directly with the IRS.
- Form 0928-2 must be submitted directly to the USCCB Office of General Counsel by email OR regular mail OR fax. Please **use only one submission method for each form and do not send duplicate copies to the USCCB.**

Special situation: organizations moving from one diocese to another diocese

If an organization is moving from one diocese to another, the dioceses should coordinate completion of any necessary forms and conforming edits to the OCD. If the

new receiving diocese does not approve the organization for continued inclusion in the group ruling and OCD, for whatever reason, the old sending diocese must complete Form 0928-2 deleting the organization from the group ruling, and send it to USCCB.

Form 0928-3, Request for Asterisked Inclusion in Official Catholic Directory

Purpose of the form

Form 0928-3 is used by a diocese to request an organization's asterisked inclusion in the OCD. The form initially should be **submitted to the USCCB, not the OCD publisher**. The diocese may send the USCCB-approved Form 0928-3 to the OCD publisher.

What information is provided on the form?

Form 0928-3 requests the name, address, and EIN of the organization requesting asterisked inclusion in the OCD.

What information or attachments are provided with the form?

Form 0928-3 must be accompanied by a copy of the organization's IRS exemption determination letter (not a copy of the organization's SS-4 assigning it an EIN, or a copy of a group ruling letter). Do *not* send additional documentation with Form 0928-3. There is one exception: if the organization's name does not match the name on its IRS exemption determination letter, proof of the name change (including that it has been communicated to the IRS) must be provided.

The diocese should confirm that the organization's determination letter remains valid. To do this, go to the IRS website and search for Exempt Organizations Select Check. There is a searchable database ("Exempt Organizations Select Check Tool") to find organizations which "Are eligible to receive tax-deductible charitable contributions." It is often best to search for an organization on this list by using its EIN rather than its name. If the organization is not on this list, the USCCB will not approve the Form 0928-3. The organization should contact the IRS to determine why it is no longer recognized as having its own determination letter as an organization described in section 501(c)(3).

Must a diocesan attorney review and sign this form?

No.

What does the USCCB do with this form?

The USCCB reviews the form and decides whether or not the organization can be included in the OCD with an asterisk. The USCCB does not send the form to the OCD publisher. If the USCCB approves the inclusion, it returns to the diocese a signed and approved form, and it is the diocese's responsibility to ensure that the organization is added to its OCD listing with an asterisk.

When is the form due?

There is no due date for the form. Dioceses are encouraged to send Forms 0928-3 to the USCCB as organizations are recommended for inclusion in the OCD with an asterisk.

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

If the USCCB approves the form, it returns the form marked "approved" to the diocese, and the diocese should send that approval to the OCD with its request to add

the organization with an asterisk to its listing. In rare cases, the USCCB may send the diocese a Submission Not Accepted notice stating the reason the submission was not accepted.

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.

Important reminders

- Dioceses should send to the OCD publisher a copy of the approved Form 0928-3 along with the name of the organization, address, and contact data, to add the organization to a diocesan listing with an asterisk. Please see the OCD instructions (available from the publisher) for further details.
- For organizations already included in the OCD with an asterisk, changes in name and address should be submitted directly to the OCD publisher on galley sheets. These changes should not be submitted to USCCB because these organizations have independent IRS exemptions and are responsible for reporting their own changes directly with the IRS.
- Organizations with asterisked listings are *not* part of the group ruling.

Special situation: how does an organization with an asterisked listing update its name and address in IRS records if it cannot file Form 0928-2?

Organizations with their own IRS determination letters must contact the IRS directly in order to change their name or address (and update their responsible party). Form 8822-B is used to update an address or a responsible party, while a name change can be effected by filing a Form 990/EZ, or sending a letter to customer service. For more information, refer to www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Reporting-Changes-to-IRS.

Form 0928-4, Request for Inclusion of Activity/Ministry in Official Catholic Directory

Purpose of the form

Form 0928-4 is used to report a new activity or ministry, including a sponsored project, associated with an existing organization that is already included in the group ruling/OCD. Do not use Form 0928-4 to report name or address changes to existing activities/ministries already in the OCD – those are editorial changes only and should be reported directly to the OCD publisher. Form 0928-4 is not a request for a group ruling listing. Because the activities and ministries reported on Form 0928-4 do not constitute separate legal entities under state law (and if they do, a Form 0928A must be filed), they are not “organized” in a manner that permits them to qualify for separate § 501(c)(3) status. However, they may be listed in the OCD to provide parity with other (arch)dioceses, where similar activities and ministries in separate legal form are listed. As activities, ministries, or projects of existing organizations included in the group ruling, they are tax-exempt except to the extent they represent unrelated trades or businesses. Form 0928-4 is used to add the following to the OCD:

- A constituent part of an existing diocese, parish, or other organization in the group ruling, and the activity/ministry is not a separate legal entity under state law;

- A facility that is owned (not rented) and operated either by a/an (arch)diocese or religious institute and which serves as a communal residence for sisters, priests or brothers; or
- An unincorporated association or limited liability company (LLC) with a single owner that is included in the group ruling, and which intends to be disregarded for federal income tax purposes.

What information is provided on the form?

Form 0928-4 requests the name, address, and EIN (if it has one) of the activity/ministry requesting inclusion in the OCD. The activity or ministry may have its own EIN (e.g., a parish school), but may not be a separate legal entity from the existing organization under state law. The existing organization that the activity, ministry, residence or disregarded entity is a part of must be identified at the bottom of the form, including its name, address, EIN, and page on which it is listed in the current OCD. A Form 0928-4 which does not contain this information will not be accepted.

What information or attachments are provided with the form?

None.

Must a diocesan attorney review and sign this form?

Yes, a diocesan attorney must review and sign Form 0928-4 to ensure that the activity/ministry is appropriate and does not jeopardize the tax-exempt status of the group ruling organization of which it is a part.

What does the USCCB do with this form?

The USCCB reviews the form and decides whether or not the activity/ministry can be included in the OCD. The USCCB does not send the form to the OCD publisher. If the USCCB approves the inclusion, it is the diocese's responsibility to ensure that the activity/ministry is added to the OCD. The USCCB does not send the form to the IRS. Only the organization of which the activity/ministry is a part is or should be in IRS records.

When is the form due?

There is no due date for the form. Dioceses are encouraged to send Forms 0928-4 to the USCCB as activities, ministries, or projects are recommended for inclusion in the OCD. Dioceses should also be mindful of the deadline for submissions to the OCD. Dioceses should avoid sending forms to the USCCB just before, at or after the deadline. The USCCB receives hundreds of last minute and late submissions, and this jeopardizes the opportunity for activities, ministries, and projects to be included in the next edition of the OCD.

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

If the USCCB approves the form, it returns the form marked "approved" to the diocese, and the diocese should send that approval to the OCD publisher with its request to add activities, ministries, offices, or programs to the OCD which are constituent parts of organizations already included in the OCD. In rare cases, the USCCB may send the diocese a Submission Not Accepted notice.

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](#).

Important reminders

- Dioceses should send to the OCD a copy of the approved Form 0928-4 along with the name and location of the activity/ministry to add it to an existing diocesan listing. Please see the OCD instructions (available from the publisher) for further details.
- Examples of appropriate activities or ministries include constituent parts of an existing diocese that is structured as a corporation sole, a newly constituted program of a diocese's Catholic Charities, or an entity that is intended to be disregarded for federal income tax purposes and treated as a part of an existing organization.

Special situation: disregarded entities

A single member LLC which is classified as a disregarded entity must use its single owner's EIN for all *income tax* purposes (e.g., solicitation of charitable contributions), including for all information returns and reporting related to income tax. Thus, when the disregarded entity is asked to provide a Form W-9, Request for Taxpayer Identification Number and Certification, it would provide the owner's EIN, not the LLC's EIN. A single member LLC which is classified as a disregarded entity is, however, considered a corporation for employment tax and collection of income tax (e.g., income tax withholding on wages) and certain excise tax purposes and must use its own name and identification number for those purposes. For more information, refer to IRS Publication 3402, Taxation of Limited Liability Companies.

Examples of Common Situations

Example 1. Catholic Charities of Diocese X is incorporated separately from Diocese X. It has 10 offices in addition to its principal corporate office. Office 9 moves to a new location. The address change for Office 9 should NOT be reported on Form 0928-2, because it does not relate to Catholic Charities' principal office or primary location. This address change is an editorial change that should be reported to the OCD, but not to USCCB or the IRS. If Catholic Charities adds a new Office 11, the Diocese should report that addition to the USCCB on Form 0928-4 prior to requesting that the Office be listed in the OCD.

Example 2. Diocese Y is a corporation sole. All 68 parishes in Diocese Y are part of the corporation sole. All 68 parishes use the EIN assigned to Diocese Y. No changes involving any of these 68 parishes should be reported on Form 0928-2 because the Diocese is the EIN holder of record, and is (or should be) the only organization listed in the EO BMF. Only changes involving Diocese Y should be reported to USCCB using Form 0928-2. Changes relating to the 68 parishes are editorial changes that should be reported to the OCD, but not to USCCB or the IRS. If Diocese Y adds a new parish, it should be reported to the USCCB on Form 0928-4 prior to reporting the addition to the OCD.

Example 3. Diocese Z is a corporation sole. Although all 99 parishes in Diocese Z are part of the corporation sole, Diocese Z instructed all parishes to obtain their own EINs. They do not use the EIN assigned to Diocese Z. Parish P changes its name. Its name change should be reported on the Form 0928-2 using the EIN assigned to Parish P. Its name change also should be reported directly to the OCD (Diocese Z does not need to wait for a USCCB response before submitting the change to the OCD).

Example 4. Catholic Charities in Diocese U is separately incorporated. It has opened a soup kitchen as a new activity. The new soup kitchen should NOT be reported on the Form 0928-1, since it is not an organization. The soup kitchen is merely an activity of Catholic Charities and should be reported on Form 0928-4. The USCCB will approve the Form 0928-4, and then Diocese U may report the soup kitchen as an addition to the OCD. Future changes to the soup kitchen's listing should be reported to the OCD only; however, if the soup kitchen obtains its own EIN, then name and address changes should be reported to the USCCB using Form 0928-2. If the soup kitchen eventually incorporates, a Form 0928A group ruling application must be submitted to Diocese U.

Example 5. Each parish in Diocese N is separately incorporated. As a result of parish consolidations, Parish A is merged into Parish B, the name of which will be altered to reflect the merger. Diocese N should report the deletion of Parish A on Form 0928-2, using the EIN assigned to Parish A. On a separate form, it should report the name change of Parish B on a separate Form 0928-2, using the EIN assigned to Parish B. The appropriate editorial changes also should be reported to the OCD.

Example 6. Catholic hospital system X operates six hospitals as operating divisions. The hospitals are not separate corporations or organizations and all use the EIN of the hospital system. Hospital system X acquires a seventh hospital, which is merged into the hospital system corporation as another operating division. The new hospital operating division should be reported to the USCCB on Form 0928-4, and once approved, added to the OCD as an editorial change. It should not be reported to USCCB on Form 0928-1. The hospital is not a new organization, but merely a new division of an organization already included in the group ruling.

Example 7. Catholic hospital system Y operates six hospitals as separate organizations that are all classified as disregarded entities under Federal income tax rules. Each disregarded entity has its own EIN for employment reporting purposes. No disregarded entity should be reported to USCCB on Form 0928-1, because claiming recognition of exemption as a subordinate organization of Y contradicts a claim to disregarded entity status. The organizations are tax exempt to the same extent as Y, but should not be listed separately in the group ruling. Prior to being added to the OCD, a Form 0928-4 must be submitted for each of the hospitals, identifying the Catholic hospital system Y at the bottom of each form. Because each hospital has its own EIN for employment reporting purposes, changes to a hospital's name or address may be submitted on Form 0928-2, or the changes may be reported directly to the IRS by the hospital. Only Catholic hospital system Y should file a Form 990, which should include the activities of its disregarded entities (this is a consolidated return, not a group return; see Appendix F to Form 990).

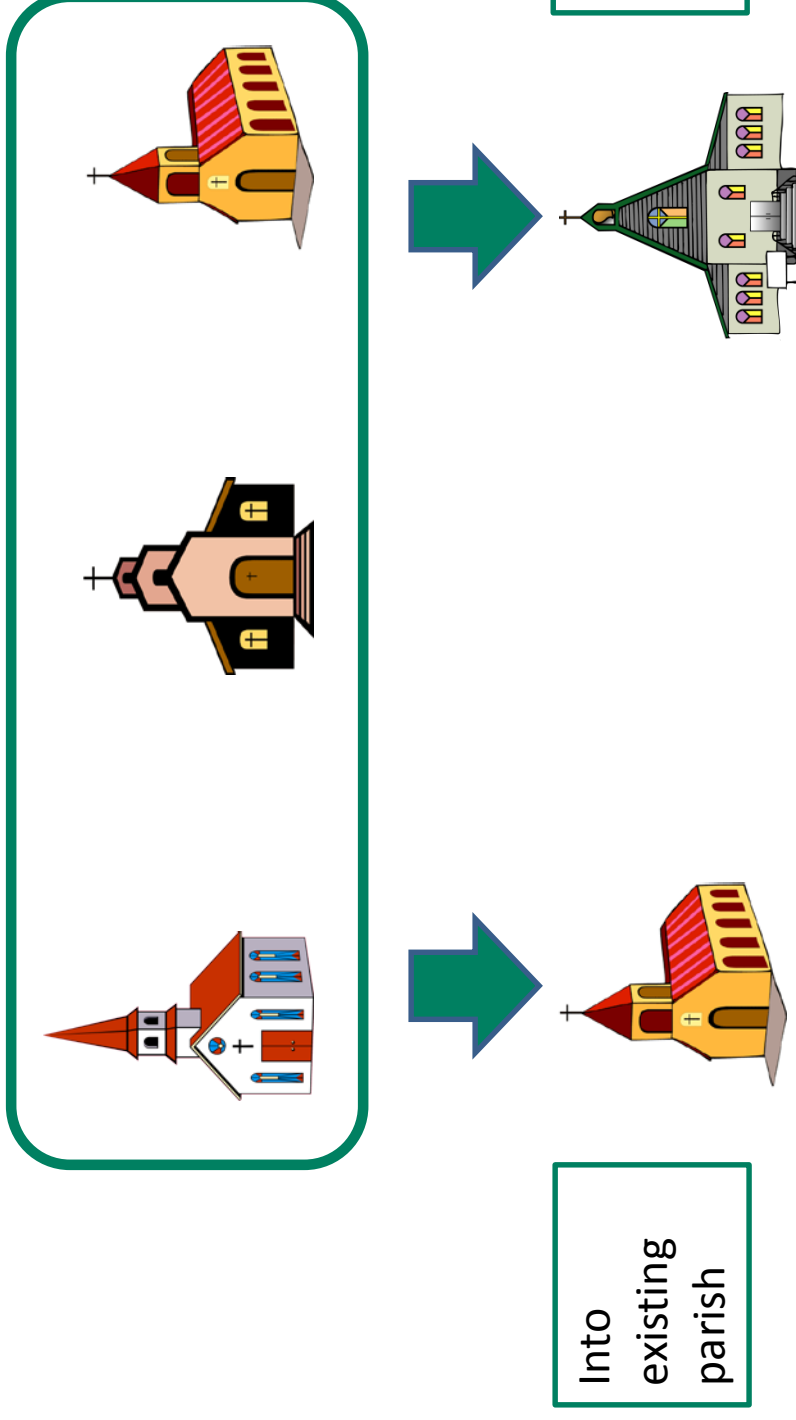
Example 8. Parish R operates an elementary school. The school uses the parish's EIN. Parish R closes the elementary school. The school closure should be reported to the OCD as an editorial change, but should not be reported to USCCB on Form 0928-2 because Parish R, to which the EIN is assigned, is not closing. Parish Q operates an elementary school that has its own EIN. Parish Q closes the elementary school. That school closure should be reported to USCCB on Form 0928-2 because the school operated under an EIN separate from the parish EIN.

Example 9. Charity E operates a thrift shop selling donated merchandise to the public. Charity E applies for independent exemption from the IRS using Form 1023 and the application is approved. Form 0928-3 should be submitted to USCCB, with a copy of the determination letter issued to Charity E, so that Charity E may be listed with an asterisk in the OCD. Any future name or address changes should be reported separately by Charity E to the IRS and by the Diocese to OCD, as appropriate, but not the USCCB.

Example: Reporting the Evolution of a School

Year	Change	Reporting
1	Diocese opens a new elementary school, School, that is not a separate legal entity from Diocese. School uses Diocese's EIN.	Use Form 0928-4 to report the addition of School to Diocese. USCCB sends approved form to Diocese, and Diocese reports addition to OCD.
2	School moves to a new temporary location.	Report change directly to OCD.
3	School gets its own EIN, and moves to a new permanent location.	Use Form 0928-2 to report the address change, and also report address change directly to OCD.
4	School hires a new principal.	Report change directly to OCD.
5	School is incorporated, and files Form 0928A with Diocese, which Diocese recommends for approval.	Use Form 0928-1 to report addition of School to group ruling. USCCB sends a Notice of Acceptance to Diocese.
6	School files Form 1023 with the IRS and gets its own determination letter, and wants an asterisked listing in OCD.	Use Form 0928-3 to request asterisked inclusion in OCD. USCCB returns approved form to Diocese.
7	School changes its legal name.	School should report change directly to the IRS, and change should also be reported to OCD.

Merging Parishes?



1. Send Form 0928-2 to USCCB to delete each dissolving parish that had its own EIN if the EIN will not be used by the surviving parish
2. Send Form 0928-2 to USCCB to change name, if applicable, of the surviving EIN of the surviving parish
1. Send Form 0928-2 to USCCB to delete each dissolving parish that had its own EIN if the EIN will not be used by the new parish
2. Send Form 0928-1 to USCCB to report the addition of the new parish (if a new civil entity) or Form 0928-4 (if not a new civil entity)

Which Form (0928-1, 0928-2, 0928-3 or 0928-4) do I use?

Has it filed a recent Form 0928A that a diocesan attorney has reviewed and recommends for inclusion?



Report changes to OCD,
and organization should
report changes directly
to IRS

Send Form 0928-1 to USCCB

Has it filed a Form 0928A that a diocesan attorney has reviewed and recommends for inclusion?

Is it a parish,
diocese or
school?

Send
Form
0928-1
to
USCCB

Does it have an asterisk
listing in OCD?



Does it have an EIN?

Report name or address changes, and deletions, to USCCB with Form 0928-2, and also send directly to OCD

Report changes only to OCD; do not send 0928-2 to USCCB

Do you want to add an organization or activity/ministry to the Group Ruling, IRS Records and/or OCD? Or change the name/address or delete it?

No

Yes

Send Form 0928-4 to USCCB to be listed in OCD only. Not eligible for group ruling inclusion.

Is the organization already in the OCD??

Is it a separate legal entity under state law, rather than an activity or ministry of an existing organization?

Does it already have its own IRS determination letter?

Send 0928-3 to USCCB; if USCCB approves, it will issue Notice of Acceptance that Diocese must use to list in OCD with *

