



# **THE USCCB GROUP RULING: FREQUENTLY ASKED QUESTIONS**

**The United States Conference of  
Catholic Bishops**

**Office of General Counsel**

**May 22, 2020**

# Table of Contents

## The USCCB Group Ruling: Frequently Asked Questions

<b>USCCB Group Ruling: General Information</b> .....	<b>1</b>
What is the USCCB group ruling? .....	1
How old is the group ruling? .....	1
How does an organization get included in the group ruling? .....	1
The IRS denied my Form 1023. Can I apply to be included in the group ruling? .....	1
When is inclusion in the group ruling effective?.....	1
<b>Charitable Contributions</b> .....	<b>2</b>
Are contributions to organizations included in the group ruling deductible? .....	2
How can my organization prove it is tax exempt and/or eligible to receive deductible charitable contributions? .....	2
How can my organization establish that it is covered under the group ruling if it was approved between annual publications of the Official Catholic Directory? .....	2
Why isn't my organization listed in Exempt Organizations Select Check? .....	2
Will the USCCB accept a grant or contribution for my organization and then transfer it to us? .....	2
<b>Public Charity Status</b> .....	<b>3</b>
Are organizations included in the group ruling classified as public charities?.....	3
How can I determine my organization's public charity status under section 509(a) of the Code? .....	3
Why is my organization's public charity status important?.....	3
Can my organization change its public charity status?.....	4
<b>Official Catholic Directory, EO BMF, and GuideStar</b> .....	<b>4</b>
What is the Official Catholic Directory?.....	4
What is the EO BMF?.....	5
How can my organization get listed in the Official Catholic Directory? .....	5
Is the Official Catholic Directory available online?.....	6
My organization is included in the OCD but is not listed in Exempt Organizations Select Check. Does this mean my organization is not tax exempt? .....	6
Why isn't my organization listed in the EO BMF? .....	6
How can my organization get included in the EO BMF?.....	6
How can my organization get into GuideStar? .....	6
How long will it take for my organization to appear in the EO BMF and GuideStar? .....	7
<b>Annual Information Returns (Form 990/EZ/N)</b> .....	<b>8</b>
Is my organization exempt from filing Form 990/EZ/N because it's included in the group ruling?.....	8
Can my organization file a group Form 990 for itself and its affiliated organizations? .....	8
<b>Changes of Name, Address, and Withdrawing from the Group Ruling</b> .....	<b>8</b>
What should an organization do if it changes its name, moves to a new address, or both? .....	8
How does an organization withdraw from the USCCB group ruling?.....	9
<b>Miscellaneous</b> .....	<b>9</b>
Can my organization use the USCCB's employer identification number (EIN)?.....	9
Does the USCCB group ruling exempt my organization from sales tax? .....	9

## **USCCB Group Ruling: General Information**

*What is the USCCB group ruling?*

The United States Conference of Catholic Bishops (“USCCB”) is the central organization holding a group exemption letter for Catholic religious, charitable, and educational organizations in the United States. The group ruling’s IRS Group Exemption Number, or GEN, is 0928. The USCCB group ruling establishes that Catholic organizations in the U.S. that are listed in the current edition of the *Official Catholic Directory* are recognized as exempt from federal income tax and described in section 501(c)(3) of the Internal Revenue Code.

*How old is the group ruling?*

The IRS first issued a group exemption letter in 1946 to the National Catholic Welfare Conference, the predecessor organization of USCCB. The IRS reaffirms the group ruling annually with respect to organizations listed in the current edition of the *Official Catholic Directory*. The annual group ruling determination letter is available on the USCCB’s [Tax and Group Ruling](#) page.

*How does an organization get included in the group ruling?*

An organization seeking inclusion in the USCCB group ruling should complete Form 0928A, Application for Inclusion in the USCCB group ruling, and submit it to the Chancery Office of the diocese in which the applicant’s principal office is located. Form 0928A is available on the USCCB’s [Tax and Group Ruling](#) page. If the diocese, after review by a diocesan attorney, recommends the organization for inclusion in the group ruling, the diocese sends a Form 0928-1 to the USCCB Office of General Counsel. If the USCCB Office of General Counsel approves the inclusion, it will send the diocese a Notice of Acceptance along with an approved version of the Form 0928-1. The applicant should ensure that it receives from the diocese a copy of both the Notice of Acceptance and the *USCCB-approved* Form 0928-1 for its records.

*The IRS denied my Form 1023. Can I apply to be included in the group ruling?*

No. An organization whose application for recognition of exemption has been denied by the IRS is not eligible for inclusion in the USCCB group ruling.

*When is inclusion in the group ruling effective?*

An organization’s inclusion in the USCCB group ruling generally is effective on the date of the Notice of Acceptance issued by the USCCB. If, however, the organization is approved for inclusion in the USCCB group ruling within 27 months from the end of the month in which it was incorporated or otherwise legally formed under state law, its recognition of tax-exempt status will relate back to the date of incorporation or formation.

## Charitable Contributions

*Are contributions to organizations included in the group ruling deductible?*

Yes, contributions to organizations included in the USCCB group ruling are deductible as charitable contributions for federal income, estate, and gift tax purposes.

*How can my organization prove it is tax exempt and/or eligible to receive deductible charitable contributions?*

An organization included in the USCCB group ruling does not receive its own IRS exemption determination letter. To prove that it is exempt under the group ruling, it should provide: (1) a copy of the current annual group ruling affirmation letter available on the USCCB's [Tax and Group Ruling](#) page; and (2) a copy of the page from the current edition of the *Official Catholic Directory* on which it is located. For more information, refer to the USCCB's [Information for Donors and Grantmakers](#) page.

*How can my organization establish that it is covered under the group ruling if it was approved between annual publications of the Official Catholic Directory?*

If the USCCB Office of General Counsel approves your organization for inclusion in the group ruling, it sends to your diocese a Notice of Acceptance along with a *USCCB-approved* Form 0928-1. The Notice of Acceptance from the USCCB constitutes evidence of tax-exempt status until publication of the next edition of the *Official Catholic Directory*, because the Notice of Acceptance is a direct verification of tax-exempt status by the USCCB, the central organization, as described in [IRS Publication 4573, Group Exemptions](#), under “How do I verify that an organization is included as a subordinate in a group exemption ruling?”

*Why isn't my organization listed in Exempt Organizations Select Check?*

Exempt Organizations Select Check, or EO Select Check, is an IRS searchable electronic database of organizations described in section 501(c)(3) that are eligible to receive tax-deductible contributions. See [www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check](http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check). Inclusion in EO Select Check is limited to organizations that have established their tax-exempt status by filing a Form 1023 or Form 1023-EZ with the IRS. Subordinate organizations in a group ruling are not included in EO Select Check, but they may be included in the IRS Exempt Organizations Business Master File, described in [What is the EO BMF?](#) Organizations in the group ruling that want to be included in EO Select Check must withdraw from the group ruling and file a Form 1023 or Form 1023-EZ with the IRS.

*Will the USCCB accept a grant or contribution for my organization and then transfer it to us?*

No. The USCCB will not under any circumstance act as a conduit and receive contributions for any organization included in the group ruling. If an organization is having difficulty getting a

grant or contribution because it does not have its own IRS determination letter, and the donor insists on sending it to the USCCB, you should direct the donor to these Frequently Asked Questions and the USCCB's [Information for Donors and Grantmakers](#) page. In some cases, a donor may insist that your organization be included in the Exempt Organizations Business Master File, or EO BMF (see [What is the EO BMF?](#)).

## **Public Charity Status**

*Are organizations included in the group ruling classified as public charities?*

Yes, the annual IRS group ruling determination letter confirms that organizations included in the USCCB group ruling are recognized as public charities and not as private foundations under section 509(a) of the Internal Revenue Code, but it does not specify the particular public charity status under which the organizations are classified (e.g., 170(b)(1)(A)(i), 509(a)(1)/170(b)(1)(A)(vi), etc.). The organizations included in the group ruling do not share the same public charity status. Although the USCCB is classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(i), this classification does *not* automatically extend to organizations in the USCCB group ruling. Each organization in the group ruling must establish its own public charity status under section 509(a)(1), 509(a)(2), or 509(a)(3).

*How can I determine my organization's public charity status under section 509(a) of the Code?*

At the time your organization applied for inclusion in the group ruling, it would have filed an application indicating the subparagraph of section 509(a) under which it qualified. Your organization should check its copy of that application to verify its public charity status. If your organization is a Form 990 filer, your Form 990 will indicate your organization's public charity status. If your organization filed a Form 0928A with its diocese, and it was approved for inclusion, the *USCCB-approved* Form 0928-1 indicates your organization's public charity status. For further information, your organization should consult its own tax advisor.

*Why is my organization's public charity status important?*

As a result of federal tax law changes enacted as part of the Pension Protection Act of 2006, large institutional donors such as private foundations and sponsoring organizations of donor advised funds may not be willing to rely solely on inclusion in the USCCB group ruling in their grant-making decisions, and they may request more specific documentation about your organization's public charity status. Moreover, some benefits and obligations under the Internal Revenue Code and other federal and even state or local laws may depend on an organization's public charity status.

Certain types of organizations included in the group ruling qualify as public charities because of the nature of their primary activity:

- churches and conventions or associations of churches under section 170(b)(1)(A)(i)

(this category generally is limited to dioceses, eparchies, parishes, and civil organizations constituting a U.S. religious institute of consecrated life or society of apostolic life, and does not include organizations which are separate legal entities from one of the foregoing under state law, even if the organizations are operated by or affiliated with a diocese, eparchy, parish, or religious institute);

- elementary and secondary schools, colleges and universities under section 170(b)(1)(A)(ii); and
- hospitals under section 170(b)(1)(A)(iii).

Other organizations included in the USCCB group ruling may qualify as public charities under the public support tests of either section 170(b)(1)(A)(vi) or section 509(a)(2), or as a section 509(a)(3) supporting organization. An organization may generally establish its public charity classification generally by filing its Form 990 with an appropriately completed Schedule A. If it is not required to file a Form 990, it may be necessary or desirable to nevertheless complete Schedule A, attested to by an officer and accompanied by a reasoned written opinion of counsel. An organization that no longer qualifies as a public charity (i.e., is a private foundation) must immediately withdraw from the group ruling.

*Can my organization change its public charity status?*

Yes, although there is no requirement that an organization obtain IRS recognition that it qualifies under a new public charity status. Your organization can change its public charity status in IRS records (for example, how it appears in the Exempt Organizations Business Master File, or EO BMF) either by filing a new Form 0928A with the diocese, requesting a change in public charity status classification, or by filing [Form 8940, Request for Miscellaneous Determination](#) with the IRS and paying a user fee. The advantage of filing Form 8940 is that the organization will receive an IRS determination letter confirming its recognized public charity status.

### **Official Catholic Directory, EO BMF, and GuideStar**

*What is the Official Catholic Directory?*

The *Official Catholic Directory*, or OCD, is a book published annually which lists Catholic institutions and individuals in the United States. The OCD also serves as the official listing of subordinate organizations included in the group ruling, as described in [IRS Publication 4573, Group Exemptions](#), under “How do I verify that an organization is included as a subordinate in a group exemption ruling?”

Group ruling listings are generally limited to organizations included under “National Organizations” or in a diocesan section of the OCD. There are exceptions: an asterisk (\*) next to an organization’s name indicates that the organization has its own individual IRS determination

letter and therefore is not included in the USCCB group ruling. Also, each diocesan section concludes with a listing of Religious Institutes of Men Represented in the Diocese and Religious Institutes of Women Represented in the Diocese. A listing in either of these sections indicates only that one or more individual members of the listed religious order or association of the faithful are physically present to perform ministry in the particular diocese. It does not establish that a listed religious institute or association of the faithful is exempt from federal income tax under the USCCB group ruling or otherwise. For more information, refer to the USCCB's [Information for Donors and Grantmakers](#) page.

*What is the EO BMF?*

The Exempt Organizations Business Master File, or EO BMF, is an extract of information from the IRS' own database called the Business Master File. The IRS Business Master File contains information, such as names, addresses, and filing history, for many taxpayer organizations. On the second Monday of each month (except in January), the IRS runs a program that extracts tax-exempt organizations data from the Business Master File and makes the data available to the public at [www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF](http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF). This extract is referred to as the "EO BMF." Organizations like GuideStar, Foundation Center, OrgHunter and others pull data from this extract and make it available to users and their members. EO Select Check, which is a database of organizations eligible to receive tax-deductible contributions, is also derived from this monthly extract. See [Why isn't my organization listed in Exempt Organizations Select Check?](#)

*What is GuideStar?*

GuideStar is a website operated by a section 501(c)(3) organization, GuideStar USA, Inc., that pulls data from the EO BMF and puts it into its own searchable database, along with images of filed copies of organizations' Forms 990/990-EZ/990-PF. GuideStar also obtains information from participating charities as part of its GuideStar Exchange, and awards "medals" based on how much information charities provide. There are multiple GuideStar products. There is the free version with which most users are familiar, Premium products that provide access to more information (e.g., more years' worth of Forms 990), and Charity Check, which provides donors with advance assurance of deductibility. See [Rev. Proc. 2011-33](#).

*How can my organization get listed in the Official Catholic Directory?*

In the case of an organization in the USCCB group ruling, once the organization is approved for inclusion in the USCCB group ruling, the applicable diocese is responsible for ensuring that the organization is added to its listing in the OCD (see [How does an organization get included in the USCCB group ruling?](#) above).

In the case of an organization that has its own IRS determination letter recognizing it as being described in section 501(c)(3) and eligible to receive tax deductible charitable contributions under section 170 (i.e., foreign organizations are not eligible), the organization may request an

asterisked listing in the OCD by filing a Request for Asterisked Listing in Official Catholic Directory with their diocese's Chancery Office. The Request for Asterisked Listing in Official Catholic Directory is available on the USCCB's [Tax and Group Ruling](#) page.

*Is the Official Catholic Directory available online?*

No, the *Official Catholic Directory* is not available online. The OCD is available only in hard copy and Adobe .pdf format. For more information, visit [www.officialcatholicdirectory.com](http://www.officialcatholicdirectory.com).

*My organization is included in the OCD but is not listed in Exempt Organizations Select Check. Does this mean my organization is not tax exempt?*

No. Organizations included as subordinates in group rulings generally do not appear in EO Select Check, although they may appear in the Exempt Organizations Business Master File extract, or EO BMF, at [www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF](http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF).

*Why isn't my organization listed in the EO BMF?*

Under the USCCB's current group ruling procedures, when an organization is approved for inclusion in the group ruling, the USCCB sends the IRS a copy of the organization's *USCCB-approved* Form 0928-1 so that the IRS will add the organization to the EO BMF as part of the USCCB group ruling. Because churches are not required to provide this information to the IRS, for many years the USCCB did not report group ruling additions, relying solely on the *Official Catholic Directory* as the official subordinate listing. Therefore, many organizations in the USCCB group ruling that are in the OCD are not in the EO BMF.

*How can my organization get included in the EO BMF?*

Under the USCCB's current group ruling procedures, every organization that is approved for inclusion in the USCCB group ruling is submitted by the USCCB to the IRS for inclusion in the Exempt Organizations Business Master File extract, or EO BMF, as part of the group ruling process. If an organization was added to the *Official Catholic Directory* years ago and is not in the EO BMF, the organization must file a Form 0928A, Application for Inclusion in the USCCB Group Ruling, and submit it to the Chancery Office of its diocese. This is because the information the USCCB submits to the IRS for inclusion in the EO BMF is not the same as what is included in the OCD.

*How can my organization get into GuideStar?*

When an organization is accepted into the USCCB group ruling, the USCCB submits the *USCCB-approved* Form 0928-1 to the IRS to be included in the EO BMF, and the organization should automatically be included in the GuideStar database. Organizations that have been in the USCCB group ruling and *Official Catholic Directory* for years may not be included in the EO BMF,



nor, consequently, GuideStar. These organizations have two choices: (a) file a Form 0928A, Application for Inclusion in the USCCB group ruling with the Chancery Office of the diocese in which the organization is located, or (b) request a listing directly from GuideStar. The only way to get into the EO BMF as an organization included in the USCCB group ruling is by filing Form 0928A.

Group ruling organizations may request a listing directly from GuideStar by providing the following:

- A copy of a letter, on letterhead, from the central organization stating that your organization is included in their group exemption. *The letter must fit the following specifications:*
  - Includes the name, EIN, and address of your organization
  - Signed by an authorized representative of the central office, including the signers printed name and title
  - ***Must be dated no older than six months at the time of submission to GuideStar.***
  - Please provide in non-editable PDF format. Word documents are not acceptable. Links to web documents are not acceptable.
- A copy of a federal IRS-issued document with the name and EIN of *your specific organization\** printed on it. IRS EIN issuance letter, IRS EIN verification, or an IRS filing notice are all acceptable documents. *Self-certifying documents will not be accepted.*
- Email your documents to [getlisted@candid.org](mailto:getlisted@candid.org).

Organizations that request a listing in GuideStar directly will have a notation that they are not “Registered with the IRS.” Organizations that get listed in GuideStar by virtue of inclusion in the EO BMF are listed as “Registered with the IRS.”

*How long will it take for my organization to appear in the EO BMF and GuideStar?*

It can take more than 20 weeks from the date the USCCB issues a Notice of Acceptance to a diocese before the organization is included in the EO BMF. The USCCB sends approved Forms 0928-1 to the IRS by U.S. mail approximately every two months. At the same time, the USCCB sends the IRS Forms 0928-2 updating names and addresses and deleting organizations from the group ruling. Some of these submissions include hundreds of pages, and it can take the IRS anywhere from a few weeks to a month or more to update the Business Master File.

The IRS Business Master File updates in cycles, so a change entered in the system may take up to two weeks to post. It is only after an update posts that it is reflected in the next monthly EO BMF extract that is run *after* the date that the update posts. The EO BMF is generally produced or extracted on the second Monday of each month, except in January, when there is no update. The date of the last EO BMF extract is indicated on the EO BMF page at [www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF](http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF). Therefore, from the date the IRS enters a change in the IRS Business Master File, it can take as long as 6-8 weeks before that change appears in the EO BMF. GuideStar usually updates very soon after the EO

BMF extract is made available to the public.

Therefore, an organization requesting inclusion in the group ruling and/or the EO BMF must account for the time between the date the Form 0928-1 is approved by the USCCB (not the diocese) and the next date on which the USCCB sends its periodic updates to the IRS (up to two months), the time it takes for the IRS to receive and process the updates (two months), and the time it takes for updates to post to the EO BMF (6-8 weeks). In addition, between the second Monday in November and the second Monday in January, the EO BMF does not update.

## Annual Information Returns (Form 990/EZ/N)

*Is my organization exempt from filing Form 990/EZ/N because it's included in the group ruling?*

No. There is no automatic exemption from the annual Form 990/EZ/N filing requirement simply because your organization is included in the USCCB group ruling. Each organization covered by the USCCB group ruling is required to file a Form 990/EZ/N unless it qualifies for a filing exemption. When the USCCB issues a Notice of Acceptance to the diocese, it includes a copy of the *USCCB-approved* Form 0928-1, which indicates the organization's public charity status and 990/EZ/N filing requirement or exemption. When you receive a copy of your Notice of Acceptance from the diocese, make sure you also receive a copy of the *USCCB-approved* Form 0928-1, because the USCCB may override a determination made by the diocese. The USCCB submits a copy of the *USCCB-approved* Form 0928-1 to the IRS.

In some cases, the USCCB will determine that your organization is required to file a Form 990/EZ/N **even if you believe your organization should be exempt from filing**. This will be indicated on the *USCCB-approved* Form 0928-1. If you believe your organization should not be required to file a Form 990/EZ/N, then you may request a determination from the IRS to that effect by filing [Form 8940, Request for Miscellaneous Determination](#). Your organization should consult its own tax advisor for an analysis of its Form 990/EZ/N filing obligations. For more information, please consult the USCCB guidelines, Annual Filing Requirements for Catholic Organizations, available on the USCCB's [Tax and Group Ruling](#) page.

*Can my organization file a group Form 990 for itself and its affiliated organizations?*

No. An organization included in the USCCB group ruling may *not* file a group Form 990 for itself and its affiliated organizations. Only the central organization of a group ruling is authorized by law to file a group Form 990. USCCB is the central organization of GEN 0928, and therefore only USCCB is authorized to file a group Form 990 on behalf of subordinates in the USCCB group ruling. However, **USCCB does not file a Form 990 group return**.

## Changes of Name, Address, and Withdrawing from the Group Ruling

*What should an organization do if it changes its name, moves to a new address, or both?*

Your organization must inform the Chancery Office of the diocese under which the organization is listed in the *Official Catholic Directory*. The Chancery can request the appropriate change for the next edition of the OCD. The Chancery also prepares and sends a Form 0928-2 to the USCCB indicating the new name and/or address, which the USCCB forwards to the IRS to update its records so that the changes are reflected in the EO BMF and on GuideStar.

*How does an organization withdraw from the USCCB group ruling?*

To withdraw from the USCCB group ruling, an organization must notify the Chancery Office of the diocese under which the organization is listed in the *Official Catholic Directory*, in writing, and: (a) request withdrawal from the USCCB group ruling and deletion from the next edition of the OCD; (b) indicate the effective date of withdrawal; and (c) include the organization's employer identification number (EIN). The diocese will ensure the organization's deletion from the OCD, and send Form 0928-2 (deletion) to USCCB, which will report the withdrawal to the IRS.

### **Miscellaneous**

*Can my organization use the USCCB's employer identification number (EIN)?*

No. The USCCB's EIN is for use by the USCCB only. Organizations included in the USCCB group ruling are not permitted to act under or use that EIN for any purpose, except for schools or dioceses that are required to complete [Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax](#) (see Line 2b).

*Does the USCCB group ruling exempt my organization from sales tax?*

No. To qualify for state or local sales tax exemption, an organization usually must request exemption from the appropriate jurisdiction(s).