



## GROUP RULING REPORTABLE CHANGE FORMS







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### Group Ruling Reportable Change Forms

Group ruling reportable change forms are ***for use by diocesan or eparchial officials***. Only Forms 0928-1/2/3/4 sent to the USCCB directly from a Chancery office will be accepted and processed by the USCCB Office of General Counsel. Chancery officials should read carefully [Instructions to Forms 0928-x](#)  (September 1, 2017) ***before*** completing and sending a Form 0928-1/2/3/4 to the USCCB Office of General Counsel. Some forms require review by a diocesan attorney before submitting them to the USCCB. A few important reminders, addressed in [Instructions to Forms 0928-x](#)  (September 1, 2017), include:

- Do not send a Form 0928-1/2 ***without an Employer Identification Number (EIN)***. The USCCB sends all Forms 0928-1/2 to the IRS, which will not process a form without an EIN.
- Do not send ***more than one Form 0928-2 using the same EIN***. Form 0928-2 is to be used for organization-level changes only (i.e., if Catholic Charities of XYZ Diocese moves to a new location, not one of its offices or programs). To remove or change the address or name of an entity's activity, program, ministry, or location, send those changes to the publisher of the Official Catholic Directory ("OCD") on the diocese's galley sheets.
- Do not send a Form 0928-2 to report a ***deletion, address change, or name change for an organization with an asterisked listing***. The USCCB sends Forms 0928-2 to the IRS, and a change form for an asterisked listing may cause the organization to lose its individual recognition of exemption by the IRS. Inclusion of an asterisked organization in the OCD requires USCCB approval; however, all subsequent changes to a listing for an asterisked organization should be reported directly to the OCD publisher on the diocese's galley sheets.
- If possible, please use the fillable form feature of Forms 0928-1/2/3/4 to ***complete the forms by typing rather than handwriting***. The IRS may disregard a Form 0928-1/2 that is handwritten.

### Current Reportable Change Forms and Instructions

- [Instructions to Forms 0928-x](#)  (September 1, 2017)
  - [Form 0928-1](#)  (September 1, 2017) 
  - [Form 0928-2](#)  (September 1, 2017)
  - [Form 0928-3](#)  (September 1, 2017)
  - [Form 0928-4](#)  (September 1, 2017)