



Office of the General Counsel

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TO: Chancellors and Other Diocesan Officials with Responsibility for USCCB
Group Ruling Listings

FROM: Deirdre Dessingue
Associate General Counsel

RE: USCCB Group Ruling: IRS Reportable Changes Forms for 2013
IMPORTANT CHANGES

Attached you will find the 2013 IRS Reportable Changes forms and instructions. In its role as the central organization holding the Group Ruling, USCCB submits these forms to IRS, in order to update information in the IRS database about subordinate organizations exempt from federal taxation under the USCCB Group Ruling.

The chancellor or other diocesan official in charge of Group Ruling maintenance is responsible for completing an IRS Reportable Changes form 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 IRS Reportable Changes forms should be completed as part of the annual Group Ruling/Official Catholic Directory update process.

Remember that this annual Group Ruling/OCD update is a **two-step process**. **Step one** is to make all necessary *editorial* changes on the OCD galley sheets. *After this first step is completed, step two* requires consultation with your diocesan attorney to determine *whether* any of the OCD editorial changes made as part of step one must be reported to IRS. Not every OCD editorial change should be reported to IRS.

*******IMPORTANT CHANGES: Beginning this year, the IRS Reportable Changes forms have changed in the following ways:**

- (1) There are now two separate forms – one for *additions* to the Group Ruling only, the other for reporting deletions and name and address changes. The *addition* form requests supplemental information regarding the subordinate organization’s public charity status and Form 990 exemption status, if applicable. These are legal determinations. Accordingly, this form **MUST BE REVIEWED AND APPROVED BY THE DIOCESAN ATTORNEY**. Forms without diocesan attorney sign-off will not be forwarded to the IRS and the subordinate organization will not be included in the IRS database. The organization will still be recognized as exempt under the Group Ruling by virtue of its listing in the Official Catholic Directory, but it will not be included in the IRS database. **DO NOT MODIFY THESE FORMS.****

(2) All IRS Reportable Changes forms MUST BE SUBMITTED DIRECTLY TO THE USCCB OFFICE OF GENERAL COUNSEL, as indicated at the bottom of each form. Do NOT send the IRS Reportable Changes forms to the Official Catholic Directory.

It is essential that IRS Reportable changes forms be completed correctly. Mistakes made by dioceses in the completion of these forms can have serious adverse consequences for affected organizations. Incomplete or improperly completed forms will be returned to you. Review carefully the instructions accompanying the IRS Reportable Changes form.

Please consider two rules of thumb with respect to the completion of the IRS Reportable Changes forms: (1) If you are not sure how to complete the form, you should consult with your diocesan attorney; and (2) if you are not sure whether a form needs to be submitted, you should err on the side of *not* submitting the form. It is better not to submit the form than to submit a form with bad information.

Thank you for your cooperation in this matter.