

INSTRUCTIONS FOR NEW 2013 IRS REPORTABLE CHANGES FORMS

USCCB submits the IRS Reportable Changes forms as part of its responsibilities as the central organization holding the USCCB Group Ruling. It is essential that you complete these forms correctly. Mistakes can have serious adverse tax consequences for affected organizations.

IRS Reportable Changes forms should be used to report organization-level changes only (changes involving the organization to which the EIN has been assigned), NOT changes in an organization's programs, personnel or secondary locations.

You must submit a SEPARATE FORM for each organization. Do not report more than one organization on the same form. Xerox as many IRS Reportable Changes forms as you need.

DO NOT MODIFY THESE FORMS OR CREATE YOUR OWN VERSIONS OF THEM.

You MUST provide an EIN for each organization for which a form is submitted. VERIFY that the EIN belongs to the organization reported.

Do NOT use the same EIN to report more than one organization.

Do NOT use this form to report changes relating to asterisked listings.

Consult with your diocesan attorney if you have ANY questions about whether or how to complete this form. USCCB will NOT accept forms that are completed incorrectly.

*******IMPORTANT CHANGES: Please note that a new form has been created to report additions to the Group Ruling only. This form requires supplemental information about public charity status and possible Form 990 filing exemption, which are legal determinations. The diocesan attorney MUST sign off on this Addition form. Forms without diocesan attorney authorization will not be submitted to IRS, and organizations will not be included in the IRS database. They will be recognized as exempt under the Group Ruling by virtue of Official Catholic Directory listing.**

Submit all necessary IRS Reportable Changes forms to USCCB Office of General Counsel AFTER completing the annual update of your Official Catholic Directory pages. Do NOT submit forms to the Official Catholic Directory.

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USE IRS REPORTABLE CHANGES FORMS TO REPORT ONLY:

- (1) Addition of a new ORGANIZATION to the Group Ruling;
[Diocesan attorney authorization required]
- (2) Deletion of an ORGANIZATION included in the Group Ruling;
- (3) Name change for an ORGANIZATION already included in the Group Ruling; OR
- (4) Address change for the primary office of an ORGANIZATION already included in the Group Ruling.

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DO NOT USE IRS REPORTABLE CHANGES FORMS to report:

- (1) An additional *activity, mission, secondary location* associated with an existing organization;
- (2) Deletion of an *activity, mission, secondary location* associated with an existing organization;
- (3) Name change for an *activity, mission, or secondary location* associated with an existing organization;
- (4) Address change for a *secondary location* associated with an existing organization;
- (5) Additions, deletions or changes for asterisked listings;
- (6) Information relating to d/b/a or a/k/a names;
- (7) Personnel changes; OR
- (8) Other OCD editorial changes.

NOTE: SUBORDINATE ORGANIZATIONS MOVING FROM ONE DIOCESE TO ANOTHER DIOCESE: If an organization is moving from your diocese to another diocese, please consult with the other diocese and coordinate the completion of the necessary IRS Reportable Changes form. If the new diocese approves the organization for continued inclusion in the Group Ruling and OCD, the IRS Reportable Changes form should be completed by the new diocese as an *address change*. No form need be completed by the old diocese, but the old diocese must delete the organization from the OCD as an editorial change. If the new diocese does *not* approve the organization for continued inclusion in the Group Ruling and OCD, for whatever reason, the old diocese must complete an IRS Reportable Changes form deleting the organization from the Group Ruling, in addition to deleting the organization from the OCD as an editorial change.

IF YOU AREN'T SURE, ASK.

EXAMPLES

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 the IRS form, because it does not relate to Catholic Charities' principal office. This address change is an editorial change that should be reported to the OCD, but not to IRS.

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 the IRS form because the Diocese is the EIN holder of record. Only changes involving Diocese Y should be reported to IRS. Changes relating to the 68 parishes are editorial changes that should be reported to the OCD, but not to IRS.

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 IRS form using the EIN assigned to Parish P.

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 IRS form, since it is not an organization. The soup kitchen is merely an activity of Catholic Charities. The new soup kitchen *may* be reported to the OCD as an editorial change (although this is not required since the soup kitchen is covered under Catholic Charities' tax-exempt status), but not to IRS.

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 the IRS form, using the EIN assigned to Parish A. On a separate form, it should report the name change of Parish B, using the EIN assigned to Parish B. The appropriate editorial changes should be reported to the OCD.

Example 6. Catholic hospital system X operates six hospitals as operating divisions. The hospitals are not separate corporations 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 added to the OCD as an editorial change, but should not be reported to IRS. The hospital is not a new organization but merely a new division of an organization already included in the Group Ruling.

Example 7. Parish R operates an elementary school. The school uses the parish 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 IRS 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 on the IRS form because the school operated under an EIN separate from the parish EIN.

2013 USCCB GROUP RULING - IRS REPORTABLE CHANGES
FOR REPORTING ADDITIONS ONLY

Central Organization: UNITED STATES CONFERENCE OF CATHOLIC BISHOPS
Group Exemption Number: 0928
Central Organization Exempt under Code Section: 501(c)(3)
Subordinates Exempt under Code Section: 501(c)(3)

PRINT CLEARLY or TYPE. INCOMPLETE, ILLEGIBLE, OR INACCURATE FORMS WILL NOT BE SUBMITTED TO IRS.

(Arch)Diocese: _____

Name of (Arch)Diocesan Official: _____

Title: _____ Phone Number: _____

Date: _____

_____ **ADD NEW ORGANIZATION** Legal Review: _____

Legal Name: _____

Address: _____

EIN: _____

PUBLIC CHARITY STATUS: **FORM 990 EXEMPTION (*if applicable*):**

_____ 170(b)(1)(A)(i) _____ church

_____ 170(b)(1)(A)(ii) _____ convention/association of churches

_____ 170(b)(1)(A)(iii) _____ religious order

_____ 170(b)(1)(A)(vi) _____ school below college level

_____ Section 509(a)(2) _____ integrated auxiliary-general

_____ Section 509(a)(3)–Type I _____ integrated auxiliary-seminary

_____ Section 509(a)(3)–Type II _____ integrated auxiliary-youth group

_____ integrated auxiliary-men's/women's
association

MAIL OR FAX form to: USCCB
Office of General Counsel
3211 4th Street, NE
Washington, DC 20017
202-541-3300
202-541-3337 (FAX)

(8/12)

2013 USCCB GROUP RULING - IRS REPORTABLE CHANGES
FOR REPORTING DELETIONS AND NAME AND ADDRESS CHANGES

Central Organization: UNITED STATES CONFERENCE OF CATHOLIC BISHOPS
Group Exemption Number: 0928
Central Organization Exempt under Code Section: 501(c)(3)
Subordinates Exempt under Code Section: 501(c)(3)

PRINT CLEARLY or TYPE. INCOMPLETE, ILLEGIBLE, OR INACCURATE FORMS WILL NOT BE SUBMITTED TO IRS.

FORMS MUST INCLUDE 9-DIGIT EIN.

COMPLETE SEPARATE FORM FOR EACH ORGANIZATION.

(Arch)Diocese: _____
Name of (Arch)Diocesan Official: _____
Title: _____ Phone Number: _____
Date: _____

_____ **DELETE ORGANIZATION**

Legal Name: _____
Address: _____
EIN: _____ Page in 2012 OCD: _____

_____ **NAME CHANGE**

Old Legal Name: _____
New Legal Name: _____
Address: _____
EIN: _____ Page in 2012 OCD: _____

_____ **ADDRESS CHANGE**

Legal Name: _____
Old Address: _____
New Address: _____
EIN: _____ Page in 2012 OCD: _____

MAIL OR FAX form to:

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Washington, DC 20017
202-541-3337 (FAX)/ 202-541-3300 (PHONE)

(8/12)