

HOW TO OBTAIN A COPY OF THE GROUP TAX EXEMPTION

The United States Conference of Catholic Bishops (USCCB) is the central organization holding a group tax exemption under section 501(c)(3) of the Internal Revenue Code. 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 under section 501(c)(3) of the Code. A majority of the states within the United States recognize these Catholic organizations as exempt for sales tax and real estate taxes when the property is being used for religious purposes.

Contributions to organizations included in the USCCB Group Ruling are deductible as charitable contributions for federal income, estate, and gift tax purposes.

An organization included in the USCCB Group Ruling does not receive an exemption determination letter from the IRS. Rather, it relies on two documents to prove that it is exempt under the USCCB Group Ruling. These documents are:

- A copy of the current USCCB Group Ruling letter which can be obtained online at the USCCB website.
- A copy of the page from the current edition of the Official Catholic Directory on which it is located. If you do not have a copy of the Official Catholic Directory, contact the Administrative Assistant in the Financial Services Office.