

Archdiocese of Milwaukee
Milwaukee, Neuman Center
53211. Tel: 414-964-6640;
Email: cmfp@csd.uwm.edu;
Constance M. Popp; Rev. Robert

Ministry (Whitewater) 344 N.
Water, 53190. Tel: 262-473-5555;
Email: bznan@ticon.com.

COLLAGE

Community Center of Milwaukee,
4440. Fax: 414-464-9420.
gagape-center.org. Web:
Corporate Sponsor:
Inc. (Milwaukee, WI);
of the Sorrowful Mother.

Assisted 2,000.
53209. Tel: 414-464-4440;
Maria Melendes, Exec. Dir.
Inc., 9301 N. 78th St.,
53900. Fax: 414-357-5106.
brothers.net. Gary Mohr,

Arrangements, Inc., P.O. Box
414-769-3400; Fax: 414-
catholiccharities@ccmke.org.
Group Homes for
abled adults.

Sponsored by Catholic Charities
Milwaukee, Inc.
223. Tel: 414-358-0852; Fax:
Kohl, Dir. Tel: 414-769-

221. Tel: 414-282-6366; Fax:

Generational Care, Inc., 2801
3207. Tel: 414-977-5000; Fax:
Email: jgglaaser@stanncenter.org.
John P. Glaser, CFO.

3211 S. Lake Dr., Ste. 216,
36-1152; Fax: 414-486-1159.
prayer@aol.com. Web:
Rev. James M. Kubicki,

Shrine, 141 N. 68th St.,
0155.

Milwaukee Supporting Fund, Inc.,
110, 53214. Tel: 414-607-
5045. Erica P. John, CEO.

Jefferson Court, Inc. (1993) 415 E.
1202. Tel: 414-271-5370; Fax: 414-
wfa-inc.org. Housing Units
Total Staff 8.

Colleges and Universities,
N. Yates Rd., P.O. Box 334,
10-4109; Fax: 414-410-4120.
alski@stritch.edu. Web:
collegesuniversities.org. Sr.

Exec. Dir.

Community Meal (1970) (Province of
Capuchin Order, Inc.), 1015 N.
414-271-0135; Fax: 414-271-
0135. Email: cme@global.net. Bro. David

Interim Dir. Provides a free
day through Friday to those in
need. 110,000; Total Staff 8.

Center, Inc. (2001) 423 W.
414-224-7564; Fax: 414-270-
romero@wi.rr.com. Rev. David

Exec. Dir.

Foundation, Inc., 831 N.
414-276-9814; Fax: 414-
carlast@stjohncathedral.org.
cathedral.org. Very Rev. Carl A. Last,

Inc. (1913) 1032 E. Knapp
414-272-8470; Fax: 414-272-7579.
mernerresidence.org. Lynne J.

Inc., Affordable house
transition, and those who will
environment where women
and network with each other.

Start Program for first-time,
women over the age of 17.
150.

Charismatic Renewal Office of
Bisn, Inc. (1980) P.O. Box
414-482-1727; Fax: 414-
archmil.org. Deacon Patrick

Rosalita Villa, Office Mgr.
Bend Chapter: Mary Mother of All
Line Rd., West Bend, 53095.
Terri Bierzter, Pres. & Coord.

Foundation, Inc., 3501 S. Lake
414-769-0912, 53207-0912. Tel: 414-769-
414-769-3428. Email:
ccmke.org. Web:

Diane M. Knight, Registered

Catholic Charities of the Archdiocese of Milwaukee,
Inc. (1920) 3501 S. Lake Dr., P.O. Box 070912,
53207-0912. Tel: 414-769-3400; Fax: 414-769-3428.
Email: catholiccharities@ccmke.org. Web:
www.ccmke.org. Diane M. Knight, Exec. Dir.;
Gary Howley, Assoc. Dir.

Area Offices:
2021 N. 60th St., 53208. Tel: 414-771-2881; Fax:
414-771-1674. Catherine Young, Contact.
2711 19th St., Racine, 53403. Tel: 262-637-8888;
Fax: 262-637-0695. Nancy Irizarry, Contact.
503 Wisconsin Ave., Sheboygan, 53081. Tel: 920-458-
5726; Fax: 920-458-5826. Kristin Blanchard, Con-
tact.

741 N. Grand Ave., Ste. 210, Waukesha, 53186. Tel:
262-547-2463; Fax: 262-547-8002. John Nesseth,
Contact.

6202 25th Ave., Kenosha, 53140. Tel: 262-658-2088;
Fax: 262-658-0841. Nancy Irizarry, Contact.
191 S. Main St., Fond du Lac, 54935. Tel:
920-923-2550; Fax: 920-923-1777. Kristin
Blanchard, Contact.

Adult Day Services & Resource Center, 1919 N. 60th
St., 53208. Tel: 414-771-2881; Fax: 414-771-9115.
Lisa Davis, Contact Person.

Adult Day Services - National Regency Center, 13700
W. National Ave., New Berlin, 53151. Tel: 262-782-
0740; Fax: 262-782-0024. Sandra Smith-Dill, Con-
tact Person. Other Offices: Beaver Dam, Brook-
field, Burlington, Lake Geneva, Menomonee Falls,
Milwaukee South, Milwaukee Southwest, Port
Washington, West Bend. Total Assisted Annually
28,000.

St. Clare Management, Inc., 1545 S. Layton Blvd.,
53215. Tel: 414-643-6501; Fax: 414-643-4474.
Email: stclaremtg@aol.com. Philip Aggen, Pres. &
CEO. Sponsored by the School Sisters of St.
Francis, Housing management organization
committed to providing quality residential
services to low income elderly and/or persons with
disabilities.

Clare Towers II, Inc. dba Clare Woods 3576 S. 43rd
St., 53220. Tel: 414-643-6501; Fax: 414-643-4474.
Sponsored by School Sisters of St. Francis,
Housing Facility for physically disabled to live
independently. Apartments 32.

Clare Towers, Inc., 1545 S. 29th St., 53215. Tel: 414-
643-6501; Fax: 414-643-4474. Sponsored by
School Sisters of St. Francis, Housing facility for
physically disabled to live independently.
Apartments 25.

COURAGE Association, 831 N. Van Buren, 53202.
Tel: 414-223-5105. Email: CourageMKE@
excite.com. Web: couragec.org. Rev. Michael
Hammer; Peter Caprise, Dir.

*Covenant Circle of Life Foundation, Inc., 9632 W.
Appleton Ave., 53225. Tel: 414-535-6829. Allyson
Olivier, Exec. Dir.

*Covenant Healthcare System, Inc. (1986) 400 W.
River Woods Pkwy., 53212. Tel: 414-465-3000;
Fax: 414-465-3001. Web: www.covhealth.org. Paul
Dell Uomo, Pres. & CEO. Franciscan Sisters,
Daughters of the Sacred Hearts of Jesus and
Mary, Wheaton, IL.

Covenant Home Health and Hospice, Inc. (1986)
9688 W. Appleton Ave., 53225. Tel: 414-535-6900;
Fax: 414-535-6902. Web: www.covhealth.org.
James D. Gresham, Pres. Franciscan Sisters,
Daughters of the Sacred Hearts of Jesus and
Mary, Wheaton, IL. Total Assisted Annually
6,173; Total Staff 256.

*Covenant Medical Group, Inc. (1983) 400 W. River
Woods Pkwy., 53212. Tel: 414-465-3000; Fax: 414-
465-3001. Email: shsgard@covhealth.org. Web:
www.covhealth.org. Scott Griffin, Pres.

Dismas Ministry (2000) P.O. Box 070363, 53207. Tel:
414-977-5064; Fax: 414-481-6764. Email:
dismasmin@wi.rr.com. Web:
www.dismasministry.org. Ronald Zeilinger, Exec.
Dir. A Catholic outreach to inmates, victims, their
families, and the community.

Dominican Center for Women, Inc., 2470 W. Locust
St., 53206-1134. Tel: 414-444-9930; Fax: 414-444-
4041. Email: ambhalloran@aol.com. Sr. Ann
Halloran, O.P., Dir. & Contact Person.

Eastside Senior Services (1974) 2717 E. Hampshire,
53211. Tel: 414-961-0661; Fax: 414-961-2290.
Marylou Parthum, Dir. Corporate Title: Eastside
Senior Services, Inc. - an Interfaith Outreach
Program; Sponsored by SS. Peter and Paul, Lake
Park Lutheran Church, ELCA, St. Mark's
Episcopal Church, Plymouth Church, United
Church of Christ, Our Lady of Divine Providence,
and Three Holy Women, Milwaukee. Total
Assisted 700; Total Staff 2.

*The Foundation for St. Francis Hospital, Inc., 3237
S. 16th St., 53215. Tel: 414-647-5000. Eloise
Samano Williamson, Exec. Dir. & Contact Person.

*St. Francis Foundation of Milwaukee, Inc. (1968)
1910 W. Ohio Ave., 53215. Tel: 414-645-9005; Fax:
414-645-9002. Email: jhodnik@fs-inc.net.

Sponsored by the Felician Sisters, Fund
development for Villa St. Francis, Child
Development Center of St. Joseph and other
ministries of the Felician Sisters.

Franciscan Peacemakers, Inc., Milwaukee (1995) 128
W. Burleigh St., 53212. Tel: 414-562-4780; Fax:
414-562-4790. Email: franpax2001@yahoo.com.
Web: www.franpax.org. Deacon Steven J.
Przedpelski, Exec. Dir. Total Assisted Annually
37,000; Total Staff 2.

House of Peace (1968) 1702 W. Walnut St.,
53205-1616. Tel: 414-933-1300; Fax: 414-933-0395.
Email: markdcarrico@juno.com. Web:
www.houseofpeacemilwaukee.org. Bro. Mark

Carrico, O.F.M.Cap., Dir.; Rev. Matthew
Gottschalk, O.F.M.Cap., Spiritual Dir. In Res. Rev.
Alan D. Veik, O.F.M.Cap.

Affiliates: Rev. Michael Fountain, O.F.M.Cap.; Bro.
T.L. Michael Auman, O.F.M.Cap.

The Jesuit Partnership, P.O. Box 080287,
53208-0287. Tel: 414-937-6955; Fax: 414-937-6950.
Revs. Eugene M. Dutkiewicz, S.J., Treas.; Richard
A. McGarrity, S.J., Pres.

*St. Joan Antida High School Foundation, Ltd.,
1341 N. Cass St., 53202. Tel: 414-354-9233; Fax:
414-355-6463. 8560 N. 76th Pl., 53223. Sr.
Kathleen M. Lundwall, S.C.S.J.A., Contact
Person.

St. Joseph Regional Medical Center Foundation,
Inc. (1984) 5000 W. Chambers St., 53210. Tel:
414-447-2844; Fax: 414-874-4399. Web:
www.covhealth.org. Rachelle Marquardt, Exec.
Dir. Sponsored by Franciscan Sisters, Daughters
of the Sacred Hearts of Jesus and Mary, Wheaton,
IL.

The Korean Catholic Community of Milwaukee,
1854 W. Windlake Ave., 53215. Tel: 414-645-4773;
Fax: 414-645-5622. Email: st.marymag@aol.com.
Revs. Immanuel Pyo; Seung Chi John Baek.

*LaFarge Lifelong Learning Institute, Inc. (1969)
1501 S. Layton Blvd., 53215. Tel: 414-944-6023;
Fax: 414-944-6060. Email: cfoxho@ssa.org. Sr.
Charlita Foxhoven, Corp. Sec. Continuing
Education Program for older adults.

Lay Salvatorians, Inc. (2003) 1785 N. Hi-Mount
Blvd., 53208-1720. Tel: 414-744-1160. Rev. Scott
Wallenfels, S.D.S., Dir. Finance & Contact
Person.

Layton Blvd. West Neighbors, Inc., 1545 S. Layton
Blvd., 53215. Tel: 414-383-9038; Fax: 414-647-
4888. Email: lbwn@execpc.com. Web:
www.lbwn.org. Charlotte John-Gomez, Exec. Dir.
Sponsored by School Sisters of St. Francis,
Purpose: To stabilize and revitalize the area of the
city known as Layton Blvd. West Neighbors by
building partnerships which achieve shared
responsibility for the Neighborhood.

MAREDA, 3501 S. Lake Dr., P.O. Box 070912,
53207-0912. Tel: 414-769-3440; Fax: 414-769-3408.
Email: nohr@archmil.org. Web: www.archmil.org.
Sue Devine-Simon, Chm. Archdiocese of
Milwaukee, Office for Life Long Faith Formation.

St. Michael Hospital Community Foundation, Inc.
(1975) 2400 W. Villard Ave., 53209. Tel: 414-527-
8205; Fax: 414-527-8461. Email: jastrout@
covhealth.org. Web: www.covhealth.org. Judith A.
Strout, Exec. Dir. Franciscan Sisters, Daughters
of the Sacred Hearts of Jesus and Mary, Wheaton,
IL.

Milwaukee Achiever Literacy Services, Inc. (1983)
1512 W. Pierce St., 53204. Tel: 414-643-5108, Ext.
101; Fax: 414-643-8804. Email: ppalmer@
milwaukeeachiever.org. Web:
www.milwaukeeachiever.org. Dennis J. Purtell
Esq., Legal Counsel. Founded by the School
Sisters of St. Francis; Sisters of St. Francis of
Assisi; School Sisters of Notre Dame, Purpose: To
provide adult literacy education to economically
and educationally disadvantaged adults in the
Greater Milwaukee area. Total Assisted Annually
650; Total Staff 23.

Milwaukee Archdiocesan Council of Deacons
(1975) Tel: 414-769-3408. Email: zimprichd@
archmil.org. Advisory/Governing Board of
Deacons.

P.O. Box 070912, 53207-0912. Tel: 414-769-3409;
Fax: 414-769-3408. Deacon Eugene M. Chris-
tensen.

Milwaukee Archdiocesan Principals' Association
(MAPA), P.O. Box 070912, 53207-0912. Tel: 414-
769-3363; Fax: 414-769-3408. Email: zaydelm@
archmil.org. Mort Zaydel, Archdiocese Liaison.

Archdiocese of Milwaukee, Office for Schools.

Milwaukee Archdiocesan Secondary Principals'
Association (MASPA), 3501 S. Lake Dr., P.O. Box
070912, 53207-0912. Tel: 414-769-3373; Fax: 414-
769-3408. Email: protherod@archmil.org. Mr.
Ralph Lynch, Pres.; David Prothero, Supt. of
Schools

Entered in PCG

IN THE U.S.

Dr. Ma. Virginia
6110 Charles St.
Dir. Sr. Anne Mary
Speaking Secretariat,
432-439-6576. Total
Holly Name Union,
414-258-1310; Fax:
414-258-1310; Fax:
Rev. Edward Griesse
AN CENTERS
Ministry. Tel: 414-
P.O. Box 1881, 53201-
414-288-3696. Dr.
Rev. Frank Majka,
Rev. Edward Mathie, S.J.,
Campus Ministry, P.O. Box
414-769-3499; Fax: 414-
Ministry of the Archdiocese of
Milwaukee, Newman
Ave., 53211. Tel: 414-964-
Rev. Robert J. Lotz,
Carthage College, 6203-54th.
414-554-7416; Fax:
Ministry (Whitewater), 344 N.
Whitewater, 53190. Tel: 262-473-5555;
LLANEUS
Community Center of Milwaukee,
414-464-9420.
Community Health
414-464-4440; Fax:
Corporate Sponsor: Ministry Health
(Madison, WI). Sponsored by Sisters of
St. Janni Sevenich, Exec. Dir.
Arrangements, Inc., P.O. Box
414-769-3400; Fax: 414-
ccmke.org
Developmentally disabled adults.
6809 N. 53rd St., 53223. Tel:
414-358-0669. Ronald J. Spitz,
414-701-5255 S. 18th St., 53221. Tel:
414-282-3205. Sponsored by
of the Archdiocese of Milwaukee,
Sacred Heart Devotion, Marian
Lake Dr., 53235. Tel: 414-486-1152;
414-486-1159. Rev. John H. Rain-
3501 S. Lake Dr., P.O. Box
1412.
Marian Shrine, 141 N. 68th St., 53213.
Rev. Anthony S. Trenier, Dir.
Milwaukee Supporting Fund, Inc., 125
110, 53214. Tel: 414-607-6040; Fax:
Erica P. John, CEO.
Jefferson Court, Inc., 415 E. Knapp
414-271-5370; Fax: 414-271-5988.
Habs Manor, Inc., 415 E. Knapp St.,
414-271-5370.
Milwaukee, Inc., 3345 W. Highland
414-271-5370; Fax: 414-271-5988.
Daughters of the Sacred Hearts
Mary (Wheaton, IL). Purpose: To
develop and operate housing projects for
families and elderly persons and to
human and other charitable services
the residents.
nsin, Inc., 3345 W. Highland
34-9958.
an Colleges and Universities,
Yates Rd., P.O. Box 334, 53217. Tel:
Fax: 414-410-4120.
Stritch.edu
franciscancollegesuniversities.org
Kowalski, Exec. Dir.
niscan Tertiary Province of St. Joseph
Inc., 327 W. Brown St., 53212. Tel:

414-374-5750. Rev. Ulric Buening, O.F.M.Cap., Prov.
Asst.
Capuchin Franciscan Volunteer Corps, Inc., 1015 N.
9th St., 53233-1468. Tel: 414-271-0135; Fax: 414-
271-0637.
E-mail: capcorps@juno.com
Web site: www.capuchinfranciscans.org/capcorps.
htm
Purpose: To serve as a religious organization which
recruits, places, and supports Christian volunteers
in service to people in need. Bro. David Schwab,
O.F.M.Cap., Dir. Total Assisted 10,000; Total Staff
1.
Casa Romero Renewal Center, Inc., 423 W. Bruce St.,
53204. Tel: 414-224-7564. Rev. David Shields, S.J.,
Pres.
Cathedral Preservation Foundation, Inc., 802 N. Jack-
son St., 53202. Tel: 414-276-9814; Fax: 414-276-
8285.
E-mail: carllast@archmil.org
Web site: stjohncathedral.org
Very Rev. Carl A. Last, Pres.
The Catholic Charismatic Renewal Office of South-
eastern Wisconsin, Inc., P.O. Box 07912, 53207-
0912. Tel: 414-482-1727; Fax: 414-482-3616.
E-mail: cccarchmil@aol.com
Deacon Robert E. Goodman, Liaison; Mary Good-
man, Admin.
Catholic Charities Foundation, Inc., 3501 S. Lake
Dr., P.O. Box 070912, 53207-0912. Tel: 414-769-
3400; Fax: 414-769-3428.
E-mail: Catholiccharities@ccmke.org
Web site: www.ccmke.org
Diane M. Knight, Registered Agent.
Catholic Charities of the Archdiocese of Milwaukee,
Inc., 3501 S. Lake Dr., P.O. Box 070912, 53207-
0912. Tel: 414-769-3400; Fax: 414-769-3428.
E-mail: catholiccharities@ccmke.org
Web site: www.ccmke.org
Diane M. Knight, Acting Exec. Dir.; Gary Howley,
Asst. Dir.
Regional Offices: 2021 N. 60th St., 53208. Tel:
414-771-2881; Fax: 414-771-1674. Mary Tyler, Con-
tact, 2711 19th St., Racine, 53403. Tel: 262-637-
8888; Fax: 262-637-0695. Nancy Irizarry, Contact,
503 Wisconsin Ave., Sheboygan, 53081. Tel: 920-458-
5726; Fax: 920-458-5826. Christin Blanchard, Con-
tact, 741 N. Grand Ave., Suite 210, Waukesha,
53186. Tel: 262-547-2463; Fax: 262-547-8002. John
Nesseth, Contact.
Area Offices: 5820 3rd Ave., Kenosha, 53140. Tel:
262-658-2088; Fax: 262-658-0841. 191 S. Main St.,
Fond du Lac, 54935. Tel: 920-923-2550; Fax:
920-923-1777.
Other Offices: Beaver Dam, Brookfield, Burlington,
Menomonee Falls, Milwaukee North, Milwaukee
South, Milwaukee Southwest, North Lake, Port
Washington, West Bend. Total Assisted Annually
28,000.
Christ Child Society, Inc.-Milwaukee Chapter, 4040
N. 66th St., 53216. Tel: 414-535-0018; 352-4642.
Margo Haig, Pres.
Clare Towers II, Inc. dba Clare Woods, 3576 S. 43rd
St., 53220. Tel: 414-643-6501; Fax: 414-643-4474.
Sponsored by School Sisters of St. Francis. Housing
Facility for physically disabled to live independ-
ently. Apartments 32.
Clare Towers, Inc., 1546 S. 29th St., 53215. Tel:
414-643-6501; Fax: 414-643-4474. Sponsored by
School Sisters of St. Francis. Housing facility for
physically disabled to live independently. Apart-
ments 25.
Convergence, Inc., 1501 S. Layton Blvd., 53215. Tel:
414-384-4105; Fax: 414-944-6060.
E-mail: cfoho@sssf.org
Sr. Jeanne Schweickert, S.S.S.F., Pres. & Exec.
Dir.; Sr. Anne Beitzinger, Vice Pres. Board Mem-
bers: Sr. Charlita Foxhoven; Sr. Frances Brenner;
Sr. Anne Beitzinger.
Covenant Healthcare System, Inc., 1126 S. 70th St.,
Ste. 306, P.O. Box 14970, 53214-0970. Tel: 414-456-
2300; Fax: 414-456-2363.
Web site: www.covhealth.org
Paul Dell Uomo, Pres. & CEO. Franciscan Sisters,
Daughters of the Sacred Hearts of Jesus and Mary,
Wheaton, IL. Congregation of the Sisters of St.
Felix of Cantalice (Pelican Sisters), Chicago, IL.
Covenant Home Health and Hospice, Inc., 9688 W.
Appleton Ave., 53225. Tel: 414-535-6900; Fax: 414-
535-6902.
E-mail: spfeifer@covhealth.org
Web site: www.covhealth.org
Franciscan Sisters, Daughters of the Sacred Hearts
of Jesus and Mary, Wheaton, IL. Total Served
6,000; Total Staff 280.
Covenant Medical Group, Inc., 1126 S. 70th St., Ste.
306, P.O. Box 14970, 53214-0970. Tel: 414-456-
2300.
E-mail: psboard@covhealth.org
Patrick Board, Pres.

Divine Savior Holy Angels High School Endowment
Foundation, Inc., 4257 N. 100th St., 53222. Tel:
414-462-3742; Fax: 414-466-0590.
E-mail: dsha@dsha.k12.wi.us
Web site: www.dsha.k12.wi.us
Dominican Center for Women, Inc., 2470 W. Locust
St., 53206-1134. Tel: 414-444-9930; Fax: 414-444-
4041.
E-mail: anniholloran@aol.com
Sr. Ann Halloran, O.P., Dir. & Contact Person.
Eastside Senior Services, 2717 E. Hampshire, 53211.
Tel: 414-961-0661; Fax: 414-964-0112. Marylou
Parthum, Dir.
Corporate Title: Eastside Senior Services, Inc. - an
Interfaith Outreach Program. Sponsored by SS.
Peter and Paul, Lake Park Lutheran Church,
ELCA, Plymouth Church United Church of Christ,
St. Casmir's, St. Mary Czestochowa, and Three
Holy Women, Milwaukee. Total Assisted 475; Total
Staff 3.
Franciscan Peacemakers, Inc., Milwaukee, 2470 W.
Locust St., 53206. Tel: 414-873-5078; Fax: 414-873-
5078.
E-mail: franpax@earthlink.net
Web site: www.franpax.org
Revs. Robert Wheelock, O.F.M.Cap., Team Mem-
ber; Michael J. Sullivan, O.F.M.Cap., Exec. Dir.;
Bro. Steve Przedpelski, Assoc. Total Assisted 31,000;
Total Staff 3.
House of Peace, 1702 W. Walnut St., 53205-1616. Tel:
414-933-1300; Fax: 414-933-0395.
Web site: www.houseofpeacemilwaukee.org
Charles D. Clausen, Dir.; Rev. Matthew Gottschalk,
O.F.M.Cap., Spiritual Dir. In res. Rev. Al Veik,
O.F.M.Cap., Affiliates: Rev. Michael Fountain,
O.F.M.Cap.; Bro. TL Michael Auman, O.F.M. Cap.
Total Assisted 5,500; Total in Residence 2; Total
Staff 11.
The Jesuit Partnership, P.O. Box 030287, 53208-
0287. Tel: 414-937-6955; Fax: 414-937-6950. Revs.
Eugene M. Dutkiewicz, S.J., Treas.; Richard A.
McGarrity, S.J., Pres.
Korean Catholic Community, 1842 W. Windlake Ave.,
53215. Tel: 414-672-6416; Fax: 414-672-6416.
E-mail: psheemc@catholic.or.kr
Rev. Immanuel Pyo.
*LaFarge Lifelong Learning Institute, Inc., 1501 S.
Layton Blvd., 53215. Tel: 414-383-2550; Fax: 414-
385-6647.
E-mail: lafargem@lafarge.org
Continuing Education Program for older adults. Sr.
Celia Schulte, Admin. Asst.
MAREDA, Archdiocese of Milwaukee, Office for
Schools, Child and Youth Ministry, OSCYM/Dept.
Parishes, 3501 S. Lake Dr., P.O. Box 070912, 53207-
0912. Tel: 262-547-3216; Fax: 414-769-3408.
E-mail: weberjm@archmil.org
Web site: www.archmil.org
Kay Curty, Treas.
Milwaukee Achiever Program, Inc., 1506 W. Pierce
St., 53204. Tel: 414-643-1196; Fax: 414-643-8804.
E-mail: info@milwaukeeachiever.org
Web site: www.milwaukeeachiever.org
Dennis J. Purtell, Esq., Legal Counsel. Founded by
the School Sisters of St. Francis; Sisters of St.
Francis of Assisi; School Sisters of Notre Dame.
Purpose: To provide adult literacy education to
economically and educationally disadvantaged
adults in the Greater Milwaukee area. Total
Assisted Annually 560; Total Staff 24.
Milwaukee Archdiocesan Council of Deacons. Tel:
414-769-3409.
E-mail: zimprichd@archmil.org
P.O. Box 070912, 53207-0912. Tel: 414-769-3409;
Fax: 414-769-3408. Advisory/Governing Board of
Deacons. Deacon Michael Rooney, Pres.
Milwaukee Archdiocesan Elementary Principals' As-
sociation (MAEPA), Archdiocese of Milwaukee, Of-
fice for Schools, Child and Youth Ministry, P.O. Box
070912, 53207-0912. Tel: 414-769-3363; Fax: 414-
769-3408. Thomas Hage, Treas. Tel: 414-764-4360.
Milwaukee Archdiocesan Secondary Principals' As-
sociation (MASPA), 3501 S. Lake Dr., P.O. Box 070912,
53207-0912. Tel: 414-769-3385; Fax: 414-769-3408.
E-mail: scheeln@archmil.org
James Platt, Pres.; Bro. Nivard Scheel, C.F.X.,
Asst. to the Supt. of Schools & Contact Person.
Ministry Health Care, Inc., 11925 W. Lake Park Dr.,
53224. Tel: 414-359-1060. Sr. M. Lois Bush, S.S.M.,
CEO; Nicholas Desien, Pres. & COO.
National Association of Catholic Chaplains, 3501 S.
Lake Dr., P.O. Box 070473, 53207-0473. Tel: 414-
483-4898; Fax: 414-483-6712.
E-mail: nacc@nacc.org
Web site: www.nacc.org
Rev. Joseph J. Driscoll (BO), Pres. & CEO.
National Office of Post-Abortion Reconciliation and
Healing, Inc., 3501 S. Lake Dr., P.O. Box 070477,
53207-0477. Tel: 414-483-4141; Fax: 414-483-7376.
E-mail: noparh@juno.com
Web site: www.marquette.edu/rachel

Sisters of Mercy of the Union. Sisters 11.

[P] RETREAT HOUSES

MILWAUKEE. *Archdiocesan Retreat Center at Archbishop Cousins Catholic Center*, 3501 S. Lake dr., P.O. Box 2018, 53201. r 769-3515. Rosalie Hartmann, Coord.

Cardoner Retreat Center, 1501 South Layton Blvd., 53215. r 384-2120. Rev. Charles C. Murphy, S.J., Dir. Assistants: Revs. James E. Mauer, S.J.; Robert C. Ostertag, S.J.; Sr. Mary Anne Albert, S.S.S.F.

ELKHORN. *St. Vincent Pallotti Center* (Pallottine Fathers—S.A.C.). Rt. No. 3, Box 61, 53121. r 723-2108. —Retreat and Christian formation Center. Revs. Edward S. Tobianski, S.A.C., Dir.; Richard P. Storch, S.A.C., Treasurer. Priests 2.

OCONOMOWOC. *Perpetual Help Retreat Center*, 1800 N. Timber Trail in., 53066. r 567-6900. Milwaukee phone users, call. r 782-6922. —Revs. Arthur R. Rossie, C.S.S.R., Supr.; Joseph J. Bilsley, C.S.S.R.; Raymond J. Schmitt, C.S.S.R.; James E. Springer, C.S.S.R. Priests 4; Brothers 2.

WAUKESHA. *Schoenstatt Retreat Center*, W284 N698 Cherry Ln., 53186. r 547-7733. Sr. Rita-Marie Otto, Supr. Sisters 13.

[Q] SECULAR INSTITUTES

MILWAUKEE. *Secular Institute of the Schoenstatt Sisters of Mary*, 5310 W. Wisconsin ave., 53208. r 774-0520. Sr. M. Klemenza Kieferle, Supr. Sisters 10.

WAUKESHA. *Secular Institute of the Schoenstatt Sisters of Mary*, W284 N404 Cherry Ln., 53186. r 542-4384. Sr. M. Helma Mueller, Prov. Supr.; Sr. M. Carol Winkler, Supr. Sisters 25; Postulants 7.

Schoenstatt Institute of Secular Priests (Schoenstatt Fathers), W284 N730 Cherry Ln., 53186. r 547-2336. —Rev. Charles Boskamp, W284 N746 Cherry Ln., 53186. r 548-9061. Revs. Dietrich A. Haas, Supr.; Gerold M. Langsch.

WAUWATOSA. *Schoenstatt Institute of Secular Priests*, Joseph Gilbert House, 612 N. 117th st., 53226. r 476-1018. Revs. Joseph J. Haas; Martin P. Miller.

[R] PIOUS ASSOCIATIONS

MILWAUKEE. *The Christian Sisters*, 1927 South 7th st., 53204. r 643-1188. Sr. M. Corona Kroes, C.S., Pres. Sisters 5.

FRANKLIN. *Franciscan Sisters of Saint Clare Inc.*, 7728 South 51st st., 53132. r 421-8257. (Non-cloistered Contemplative Community). Sr. Mary Celine Stein, F.S.S.C., Supr. General. Sisters 3.

WAUKESHA. *Franciscan Sisters of Our Lady*, 520 East Newhall ave., 53186. r 547-6390. Pres.: Sr. Mary James Geenen, F.S.D.L. Sisters 4.

[S] MISSIONARY ACTIVITIES

MILWAUKEE. *Society for the Propagation of the Faith, Holy Childhood Association, Dominican Republic Mission*, 3501 S. Lake dr., P.O. Box 2018, Milwaukee, 53201. r 769-3404. Mr. Juan Alvarez, Diocesan Dir. Res., 1037 S. 28th st., 53215.

Missionary Association of Catholic Women (a Pontifical Association), 3521 W. National ave., 53215. r 384-8047. Elizabeth W. Schneider, Pres.

St. Boniface Mission League, Inc., P.O. Box 07590, 53207. Elenore Poth, Pres. r 546-3366.

Our Blessed Lady of Victory Mission, Inc. O.B.L.V., 5430 W. Vliet st., 53208. r 774-3128. Rev. Lawrence J. Leack, Chap.; Miss Agnes J. Ryan, Pres.

Milwaukee Archdiocesan Latin American Office, Mr. Juan Alvarez, Dir., 3501 S. Lake dr., P.O. Box 2018, 53201. r 769-3404.

[T] SOCIETIES

MILWAUKEE. *Apostolate of Suffering, The—A Pious Union of the Sick*. National Office, 1551 N. 34th st., Milwaukee, 53208. r 342-5338. Rev. Msgr. Alphonse Popek, Spiritual Dir. Res., 3222 So. 29th st., 53215. *Archdiocesan Sisters Council*, 202 N. 77th st., 53213. r 774-9027. Sr. Angela Ireland, S.S.S.F. Chairperson.

Confraternity of Christian Mothers. Rev. Charles Kleefisch, Mod., 3725 56th st., 53220. r 545-4316. *Council of Catholic Women*, 1851 N. 60th st., 53208. r 475-1307. Rev. Eugene D. Winkler, Mod.; Mrs. Josephine Kraus, Pres.

Cursillos in Christianity English Speaking Secretariate, P.O. Box 07033, 53207. Mr. Victor Bruenig, Lay Dir. *Spanish Speaking Secretariate*—P.O. Box 07033, 53207. Mr. Antonio Rodriguez, Lay Dir.; Rev. Thomas Merrill, O.F.M.Conv.; Mr. Basilio Hernandez, Spiritual Dir.

Enthronement of the Sacred Heart in the Home, The. —Rev. Florian J. Mac, Archdiocesan Dir. Res., 2223 - 51st st., Kenosha, 53140. Archdiocesan Center, 1851 N. 60th st., Milwaukee, 53208.

Legion of Mary. —Rev. Charles J. Verhalen, Archdiocesan Moderator. Res., 112 S. German st., Mayville, 53050. r 387-2470.

People's Eucharistic League, 6729 W. Capitol dr., 53216. r 464-6222. Sr. Mary Francis Nuss, S.S.N.D., Exec. Dir.; Rev. Robert G. Sampson, Chap.

Priests' Purgatorial Society. —Rev. Michael T. Newman, Sec., 3501 S. Lake dr., P.O. Box 2018, 53201. r 769-3300.

St. Vincent de Paul Society, Mr. Gerald H. Felsecker, Exec. Sec., Milwaukee Archdiocesan Council, 2200 N. 19th st., Milwaukee, 53205. r 342-5725; Council of Racine, 926 LaSalle st., Racine, 53404; Council of Kenosha, 5425 13th ave., Kenosha, 53140; Council of Fond du Lac, 401 N. Hickory, Fond du Lac, 54935; Council of Sheboygan, 53081. r 342-5725; Council of Waukesha, 305 E. Main st., Waukesha, 53186; Council of Beaver Dam, 316 S. Spring st., Beaver Dam, 53916; Council of Washington County, 508 N. Main st., West Bend, 53095; Council of Ozaukee County, 120 S. Lake Shore rd., Port Washington, 53074.

KENOSHA. *Apostolate for Family Consecration*, (The House of St. Joseph) 6305-3rd ave., P.O. Box 220, 53141. r 562-2600. Mr. Jerome F. Coniker, Pres.

[U] NEWMAN CENTERS

MILWAUKEE. *Milwaukee Archdiocesan Campus Ministry* (Corporate Title: The Newman Club of the Archdiocese of Milwaukee).

Archdiocesan Coordinator, Maureen Gallagher, P.O. Box 2018, Milwaukee, 53201. r 769-3450.

Parish Outreach, Coordinated by Archdiocesan Dir. *Milwaukee Campus Ministry*, Newman Center, University of Wisconsin-Milwaukee, Rev. David J. James (P); Sr. Mary Frances Reis, B.V.M., 2528 E. Linnwood ave., 53211. r 964-6640.

Whitewater Campus Ministry, Shalom Center, Mr. Edward J. DeGroot, 334 N. Prairie st., Whitewater, 53190. r 473-5555. University of Wisconsin-Whitewater.

Marquette University Campus Ministry, Carpenter Hall, 53233. r 224-6873. Rev. David Haschka, S.J., Dir.; Mr. Joseph Schwab Da Via; Ms. Mary Beth McBride; Mrs. Susan Mountain; Rev. James O'Leary, S.J.; Ms. Ellen Rochleau Pike; Revs. James Radde, S.J.; Daniel Schutte, S.J.; James Warosh, S.J.

[V] MISCELLANEOUS

MILWAUKEE. *Alternative Residential Arrangements, Inc.* (Group Homes for Developmentally disabled adults) 6609 N. 53rd st., 53223, and 5255 S. 18th st., 53221. Sr. Elaine Weber, O.S.F., Chm. Bd.

Archdiocesan Marian Shrine, 217 N. 68th st., 53213. r 778-1223. Rev. Msgr. Joseph J. Holleran, Dir. Res., 7315 Grand pkwy., Wauwatosa, 53213.

Association of Ladies of Charity of Milwaukee, Wisconsin. —Rev. Msgr. Joseph P. Springob, Archdiocesan Spiritual Advisor. Pres.: Mrs. Jeanne E. Fons, 6129 N. Santa Monica Blvd., Whitefish Bay, 53217.

Benedict Center for Criminal Justice, Inc., 1027 N. 9th st., 53233. r 347-1774. Joseph Bova, Coord.

Catholic Relief Services, Rev. Eugene S. Pocernich, Archdiocesan Dir., 3501 S. Lake dr., P.O. Box 2018, 53201. r 769-3300.

Catholic Social Services, 3501 S. Lake dr., P.O. Box 2018, 53201. r 769-3400. Mr. Thomas R. Schneider, Exec. Dir. Res., 7015 Elroy ct., Franklin, 53132.

District Offices, 2021 N. 60th st., Milwaukee, 53208. r 771-2881. 2711 19th st., Racine, 53403. r 637-8888. 5820 3rd ave., Kenosha, 53140. r 658-2088. 503 Wisconsin ave., Sheboygan, 53081. r 458-5726. 383 W. Main st., Waukesha, 53186. r 547-2463. 91-A S. Main st., Fond du Lac, 54935. r 923-2550. 141 N. Main st., West Bend, 53095. r 334-0886.

Catholic Social Services Foundation, Inc., 3501 S. Lake dr., P.O. Box 2018, 53201. r 769-3400. Rev. Msgr. Joseph P. Springob, Registered Agent.

Catholic Information Center, 616 W. Wisconsin ave., 53203. r 272-8285. —Rev. Charles J. Mehok, S.J., Dir.

Capuchin Franciscan Tertiary Province of St. Joseph, 3249 S. 18th st., 53215. r 383-7189. Rev. Ulric Buening, O.F.M.Cap., Provincial Assistant, Res., 327 W. Brown st., 53212. r 374-5750.

Clare Towers, Inc., 1545 South Layton Blvd., 53215. Sponsored by School Sisters of St. Francis. Dr. Gregory Lee Thomsen, Chm. of the Board. Mr. Fred Leyra, Exec. Dir. Housing facility for physical, psychological, and spiritual care of disabled and handicapped.

Clare Towers II, Inc., 1545 South Layton Blvd., 53215. Sponsored by School Sisters of St. Francis. Mr. Ferdinand Leyra, Pres. Housing facility for physical, psychological and spiritual care of disabled and handicapped.

East Side Service for Senior Citizens, Corporate Title: East Side Service for Senior Citizens, Inc. 2480 N. Cramer st., 53211. r 961-0661. Jo Ann Schmidt, Coord. Sponsored by St. Hedwig Parish, Milwaukee, Holy Rosary Parish, Milwaukee, SS. Peter and Paul Parish, Milwaukee.

First Care, Inc., P.O. Box 865, Brookfield, 53005. r 414-444-3103. Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary (Wheaton, IL). Robert J. Makowski, Pres.

Franciscan Center: Publishers and Distributors of Franciscan Literature and Supplies, 3249 S. 18th st., 53215. r 383-7189. Rev. Ulric Buening, O.F.M.Cap., Mgr. Res., 327 W. Brown st., 53212. r 374-5750.

Genesis Laser Lab Corporation, 2243 North Prospect ave., Milwaukee, 53202. Mr. Sylvester Mueller, Pres.

Guadalupe Children's Medical-Dental Clinic, Inc., 1112 South 3rd st., 53204. r 643-8787. Sr. Phyllis Franzen, S.S.S.F., Clinic Dir. Health Ministry for Hispanic children of Milwaukee and neighboring children in the 53204 zip code area.

House of Peace, 1702 W. Walnut st., 53208. r 333-1300. —Bro. Booker T. Ashe, O.F.M.Cap., Dir.

International Institute of the Heart of Jesus, Corporate Headquarters: 7700 W. Blue Mound rd., 53111. r 475-7700. Tele: 267-68 BLUE MOUND MIL

Exec. Offices: 14 Borgo Angelico, Rome, Italy 00193. r 654-8091-2-3. Tele: 614-503 IHHJ RM. D. rectors: Rev. Tarcisio Agostini, M.C.C.J. (Uganda). Most Revs. Dominic K. Andoh (Ghana); Edward Gagnon, P.S.S. (Canada); Maurice Gaidon (France).

Revs. George E. Canas, S.J.; Bertrand de Margera S.J. (France); Eusebe H. Menard, M.S.A. (Paraguay). Luis Ma. Mendizabal Ostolaza, S.J. (Spain); Sr. Mary Sullivan, R.S.C.J.; Rev. Roger Vekemans, S.J. (Colombia); Mr. Donald A. Gallagher; Mr. Harry John.

Jesuit Seminary Guild, 3601 W. Fond du Lac st., 53216. r 444-4455. Revs. James J. Gladstone, S.J. Dir.; Augustine F. Giunta, S.J., Assoc. Dir.; Eugene J. Jakubek, S.J., Assoc. Dir.; John L. McCarty, S.J., Assoc. Dir.

LaFarge Lifelong Learning Institute, Inc., 120 South Layton Blvd., 53215. r 383-2550. Continuing Education Program for older adults. Sr. Carmel Greiner, O.S.F., Exec. Dir.

Madonna of Milwaukee, Inc., 6618 N. Teutonia ave., 53209. Sr. M. Jeanine Retzer, S.S.M., Pres. r 352-1340. A corporation of the Sisters of the Sacred Mother, Milwaukee Province.

National Association of Catholic Chaplains, 120 South Lake dr., 53207. r 483-4898. Rev. Edward Dietrich, Exec. Dir.

St. Catherine's Residence for Young Women, 148 East Knapp st., 53202. r 272-8470. A Residence for Young Women, Sisters of Mercy of A. St. Albans R.S.M., Adm. Residents 180. Legal title: "St. Catherine Residence for Young Women."

St. Thomas More Lawyers Society, 1100 W. Vliet Suite 501, 53233. r 289-9783. Michael A. Bon Attorney-At-Law, Pres. r 289-3556. Rev. Dennis Klemme, Spir. Dir., P.O. Box 2018, 53201. r 769-3312.

Santa Fe Communications, Inc., 7700 W. Blue Mound rd., 53213. r 475-7300. Mr. Harry G. John, Pres.

Seton Health Care Services, Inc., 2323 North 1st dr., 53211. Sister Anthony Prugger, D.C., Pres.

Seton Health Care Foundation, Inc., 2323 North 1st dr., 53211. Mr. Joseph E. Dean, Jr., Pres.

Seton Health System of Wisconsin, Inc., 2323 North 1st dr., 53211. Sister Mary Bourke, D.C., Pres.

Sisters of the Sorrowful Mother Finance, Inc., 6618 N. Teutonia ave., 53209. r 352-1340. Ms. Mary E. Monfre, Pres.

Sisters of the Sorrowful Mother-Managerial Services, Inc., 6610 North Teutonia ave., 53218. r 5500. Mr. James Dost, Acting Director.

Sisters of the Sorrowful Mother-Ministry Corporation, 6618 N. Teutonia ave., 53209. Robert Dost, Ph.D., Pres. r 414-352-1340.

Tau Home Health Care Agency, Inc., 4031 W. Vliet ave., 53221. r 647-1205. Sponsored by School Sisters of St. Francis. Sr. Ellinda Leichtfeld, O.S.F., Bd.; Mr. Tom Anderson, Executive Director.

nursing and support services including patient care for patients in their homes.

Wisconsin Association of Principals of Catholic Elementary Schools, 3501 S. Lake dr., P.O. Box 2018, 53201. r 769-3360. Rev. Leslie A. Darnowski, Sec.

BRISTOL. *Mercy Retreat Center*, 12009 221st Ave. r 862-6648. (Sisters of Mercy, Province of Long)

BURLINGTON. *Secular Franciscan Order (Third Order of St. Francis)* (Assumption Province). St. Francis, P.O. Box 368, 53105. r 763-3600. Rev. James Gorski, O.F.M., Prov. Spiritual Asst.

Franciscan Missions Aid Program (Province of Assumption—Province), St. Francis, 100 S. Browns Lake dr., P.O. Box 368, 53106. r 763-3600. Rev. Jesse Zajac, O.F.M.; Bro. Jude Lutz, Mission Promoters.

KENOSHA. *Latin American Center-Kenasha*, 1400 Dan rd., 53140. r 657-7222. Rev. Paul J. Darnowski, Dir.

RACINE. *Senior Companion Program* (Catholic) Catherine's Infirmary, Inc., 5635 Erie st., 53406. r 639-4100. Sisters of St. Dominic, Racine to St. Walsh, O.P., Dir.



Entered in PCG

Office of the General Counsel

3211 4th Street N.E. Washington, DC 20017-1194 (202)541-3300 FAX (202)541-3337 TELEX 7400424

House of Bishops

IMPORTANT GROUP RULING INFORMATION

July 25, 1997

FOR THE INFORMATION OF: Most Reverend Archbishops and Bishops, Diocesan Attorneys and Fiscal Managers, and State Conference Directors

SUBJECT: 1997 Group Ruling

FROM: Mark E. Chopko, General Counsel
(Staff: Deirdre Dessingue Halloran, Associate General Counsel)

Enclosed is a copy of the Group Ruling issued on July 18, 1997 by the Internal Revenue Service ("IRS"), with respect to the federal tax status of Catholic organizations listed in the 1997 edition of the Official Catholic Directory ("OCD"). As explained in greater detail below, this ruling is important for establishing:

- (1) the exemption of such organizations from:
 - (a) federal income tax;
 - (b) federal unemployment tax (but see ¶15 of "Explanation" below); and
- (2) the deductibility, for federal income, gift and estate tax purposes, of contributions to such organizations.

The 1997 Group Ruling is the latest in a series that began with the original determination of March 25, 1946. In the 1946 document, the Treasury Department affirmed the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been extended to cover the institutions listed in the current OCD. The language of these rulings has remained relatively unchanged, except to reflect intervening modifications in the Internal Revenue Code ("Code"). The 1997 Group Ruling is consistent with the 1996 ruling. It incorporates by reference the conditions set forth in the 1983 ruling that USCC must meet to maintain the group exemption. The 1997 OCD reflects certain changes that have been made in USCC's administration of the group exemption. Catholic organizations with independent IRS exemption determination letters are listed in the 1997 OCD with an asterisk (*), which is explained at page A-14 and indicates that such organizations are not covered by the Group Ruling.

Annual group rulings clarify important tax consequences for Catholic institutions listed in the OCD, and should be retained for ready reference. Rulings from earlier years are important to establish the tax consequences of transactions that occurred during those years.

of their ministry are not considered "employment" for FICA (social security) purposes,² A should not be withheld from their salaries. For social security purposes, diocesan are subject to self-employment tax ("SECA") on their salaries as well as on the value of and housing or housing allowances provided to them.³ Neither FICA nor income tax withholding is required on compensation paid to members of religious institutes who are subject ows of poverty and obedience and are employed by organizations included in the Official holic Directory.⁴

7. **Form 990.** All organizations included in the OCD must file Form 990, Return of Organization Exempt from Income Tax, unless they are eligible for a mandatory or discretionary exception. ***There is no automatic exemption from the Form 990 filing requirement simply because an organization is listed in the OCD.*** Organizations required to file Form 990 must do so by the 15th day of the fifth month after the close of their fiscal year.⁵ Among the organizations not required to file Form 990 under section 6033 of the Code are: churches; integrated auxiliaries of churches⁶; the exclusively religious activities of religious orders; schools below college level affiliated with a church or operated by a religious order; organizations with gross receipts normally not in excess of \$25,000;⁷ and certain church-affiliated organizations that finance, fund or manage church assets, or maintain church retirement insurance programs, and organizations controlled by religious orders that finance, fund or manage assets used for

² I.R.C. § 3121(b)(8)(A).

³ I.R.C. § 1402(a)(8).

⁴ Rev. Rul. 77-290, 1977-2 C.B. 26.

⁵ The penalty for failure to file the Form 990 is \$20 for each day the failure continues, up to a maximum of \$10,000 or 5 percent of the organization's gross receipts, whichever is less. However, organizations with annual gross receipts in excess of \$1 million are subject to penalties of \$100 per day, up to a maximum of \$50,000. I.R.C. § 6652(c)(1)(A).

⁶ I.R.C. § 6033(a)(2)(A)(i); Treas. Reg. § 1.6033-2(h). Effective December 20, 1995, the internal support test formerly contained in Rev. Proc. 86-23, 1986-1 C.B. 564, is the sole test for determining whether an organization qualifies as an integrated auxiliary of a church. To qualify, an organization must be described in section 501(c)(3), qualify as other than a private foundation, be affiliated with a church, and qualify as internally supported. An organization will be considered internally supported unless it both:

- (1) Offers admissions, goods, services, or facilities for sale, other than on an incidental basis, to the general public (except goods, services, or facilities sold at a nominal charge or substantially below cost), and
- (2) normally receives more than 50 percent of its support from a combination of governmental sources; public solicitation of contributions (such as through a community fund drive); and receipts from the sale of admissions, goods, performance of services, or furnishing of facilities in activities that are not unrelated trades or businesses.

⁷ Announcement 82-88, 1982-25 I.R.B. 23.

9. **Lobbying Activities.** Organizations included in the OCD may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities. Attempts to influence legislation directly and through grassroots lobbying are subject to this restriction. There is no distinction between lobbying activity that is related to an organization's exempt purposes and lobbying that is not. There is no fixed percentage that constitutes a safe harbor for "insubstantial" lobbying. Please refer to your attorney any questions you may have about permissible lobbying activities.

10. **Political Activities.** *Section 501(c)(3) of the Code states that organizations exempt under its provisions must not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation of the prohibition against political activity can jeopardize the organization's tax-exempt status.* In addition to revoking exempt status, IRS may also impose excise taxes on an exempt organization and its managers on account of political expenditures. Where there has been a flagrant violation, IRS has authority to seek an injunction against the exempt organization and immediate assessment of taxes due. If you have any questions in this regard, please refer them to your attorney. (See OGC Memo dated February 14, 1996).

11. **Private Foundation Status.** The latest Group Ruling affirms that organizations included in the OCD are not private foundations under section 509(a) of the Code. However, the Group Ruling does not identify the subsection of section 509(a) under which a particular organization is covered. Organizations must determine for themselves whether they qualify for such status under the provisions of section 509(a)(1), (a)(2) or (a)(3). Newly-created or newly-affiliated organizations must establish that they are not private foundations as a condition of inclusion in the Group Ruling and OCD.

12. **Group Exemption Number.** The group exemption number assigned to USCC is 928 or 0928. *This number must be included on each Form 990, Form 990-T, and Form 5578 required to be filed by any organization exempt under the Group Ruling.*^{12/} We recommend *against* using the group exemption number on Form SS-4, Request for Employer Identification Number, because in the past this has resulted in IRS including USCC as part of the organization's name when it enters the organization in its database.

If you have questions concerning the Group Ruling or this memorandum, please contact Deirdre Dessingue Halloran at 202-541-3300 or by e-mail at dhalloran@nccbuscc.org.

Enclosure

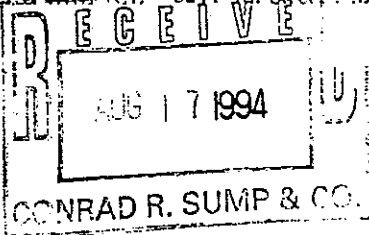
¹² IRS has expressed concern about organizations covered under the Group Ruling that fail to include the group exemption number, 0928, on their Form 990 filings, particularly the initial filing.



Office of the General Counsel

CONFERENCE 3211 14th Street N.E. Washington, DC 20017-1194 (202)541-3300 FAX (202)541-3337 TELEX 7400424

AUG 1



July 29, 1994

FOR THE INFORMATION OF: The Most Reverend Archbishops and Bishops, Diocesan Attorneys and Fiscal Managers, and State Conference Directors

SUBJECT: 1994 Group Ruling

FROM: Mark E. Chopko, General Counsel
(Staff: Deirdre Halloran, Associate General Counsel)

Enclosed is a copy of the group ruling issued on July 20, 1994 by the Internal Revenue Service ("IRS"), with respect to the federal tax status of organizations listed in the 1994 edition of the Official Catholic Directory ("OCD"). As explained in greater detail below, this ruling is important for establishing:

- (1) the exemption of such organizations from:
 - (a) federal income tax;
 - (b) federal unemployment tax (but see ¶5 of "Explanation" below); and
- (2) the deductibility, for federal income, gift and estate tax purposes, of contributions to such organizations.

The 1994 group ruling is the latest in a series that began with the original determination of March 25, 1946. In the 1946 document, the Treasury Department affirmed, in a single group ruling, the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been extended to the institutions listed in the current OCD. The language of these rulings has remained relatively unchanged, except to reflect intervening modifications in the Internal Revenue Code ("Code"). The 1994 group ruling is consistent with the 1993 ruling. It incorporates by reference the conditions set forth in the 1983 ruling that USCC must meet to maintain the group exemption.

Internal Revenue Service

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Telephone: (410) 962-6058

▷ JUL 20 1994

House of Peace //

Ms. Deirdre Halloran
Associate General Counsel
United States Catholic Conference
3211 4th Street, N.E.
Washington, D.C. 20017-1194

Dear Ms. Halloran:

In a ruling dated March 25, 1946, we held that the agencies and instrumentalities and all educational, charitable and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1946, are entitled to exemption from federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1986 Code. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 1994 shows the names or addresses of all agencies and instrumentalities and all educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories and possessions in existence at the time the Directory was published. It is understood that each of these is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, that no substantial part of their activities is for promotion of legislation, and that none are private foundations under section 509(a) of the Code.

Based on all information submitted, we conclude that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1994 are exempt from federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to the agencies, instrumentalities and institutions referred to above, as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

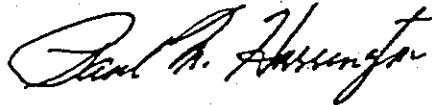
Ms. Deirdre Halloran

Beginning January 1, 1984, unless specifically excepted, you and your subordinates must pay tax under the Federal Insurance Contributions Act (Social Security taxes) for each employee who is paid \$100 or more in a calendar year. You and your subordinates are not liable for tax under the Federal Unemployment Tax Act (FUTA).

Next year, within 90 days before the close of your annual accounting period, or by May 31, the date established by our letter of April 28, 1975, which gave an extension of time to file the information, please send one copy of the Official Catholic Directory of 1994 for each Internal Revenue District in which one or more of your subordinates are located, with four additional copies to this office.

The conditions concerning the retention of your group exemption as set forth in our previous determination letter of August 17, 1983 remain in full force and effect.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Paul M. Harrington". The signature is fluid and cursive, with the first name "Paul" being more prominent.

Paul M. Harrington
District Director

The 1994 OCD reflects certain changes that have been made in USCC's administration of the group exemption. Certain Catholic organizations with independent IRS exemption determination letters are listed in the 1994 OCD with an asterisk (*), which is explained at page xvi and which indicates that the organization is not covered by the group ruling.

The annual group rulings clarify important tax consequences for Catholic institutions listed in the OCD, and should be retained for ready reference. Rulings from earlier years are important to establish the tax consequences of transactions that occurred during those years.

EXPLANATION

1. Exemption from Federal Income Tax. The latest ruling reaffirms the exemption from federal income tax under section 501(c)(3) of the Code of "the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1994" (with the exception of organizations noted with an asterisk).

2. Federal Excise Taxes. Inclusion in the group ruling has no effect on an organization's liability for federal excise taxes. Exemption from these taxes is very limited. Please refer to your attorney any questions you may have about excise taxes.

3. State/Local Taxes. Inclusion in the group ruling has no effect on an organization's liability for state or local income, sales or property taxes. Typically, separate exemptions must be obtained from the appropriate state or local tax authorities in order to qualify for any applicable exemptions. Please refer to your attorney any questions you may have about state or local tax exemptions.

4. Deductibility of Contributions. The group ruling assures donors that contributions to the institutions listed in the 1994 OCD and covered by the group ruling are deductible for federal income, gift, and estate tax purposes. (See OGC memo dated December 21, 1993 concerning new substantiation and disclosure requirements for contributions over \$250 and quid pro quo contributions over \$75 respectively.)

5. Unemployment Tax. The group ruling establishes exemption from federal unemployment tax only. Individual states may impose an unemployment tax on organizations included in the group ruling, even though they are exempt from the federal tax. Please refer to your attorney any questions you may have about state unemployment tax.

6. Social Security Tax. All section 501(c)(3) organizations, including churches, are required to pay taxes under the Federal Insurance Contributions Act (FICA) for each employee who is paid \$100 or more in a calendar year.^{1/} Services performed by diocesan priests in the exercise of their ministry are not considered "employment" for FICA (social security) purposes,^{2/} and FICA should not be withheld from their salaries. For social security purposes, diocesan priests are subject to self-employment tax ("SECA") on their salaries as well as on the value of housing or housing allowances provided to them.^{3/} Neither FICA nor income tax withholding is required on compensation paid to members of religious institutes who are employed by organizations included in the group ruling.^{4/}

7. Form 990. All organizations included in the OCD must file Form 990, Return of Organization Exempt from Income Tax, unless they are eligible for a mandatory or discretionary exception. There is no exemption from the Form 990 filing requirement simply because an organization is listed in the OCD. Organizations required to file Form 990 must do so by the 15th day of the fifth month after the close of their fiscal year. Among the organizations not required to file Form 990 under section 6033 of the Code are: churches; integrated auxiliaries of churches^{5/}; the exclusively religious activities of religious orders; schools below college level affiliated with a church or operated by a religious order; and organizations with gross receipts normally not in excess of \$25,000.^{6/} In addition, IRS has excused certain internally-

^{1/} Section 3121(w) of the Code permits certain church-related organizations to make an irrevocable election to avoid payment of FICA taxes, but only if such organizations are opposed for religious reasons to payment of social security taxes.

^{2/} I.R.C. § 3121(L)(8)(A).

^{3/} I.R.C. § 1402(a)(8).

^{4/} Rev. Rul. 77-290, 1977-2 C.B. 26.

^{5/} For taxable years 1970 through 1975, organizations listed in the OCD were excused from filing Form 990 because the Treasury Department had not clarified the meaning of the term "integrated auxiliaries or a church." In January 1977, the Treasury Department promulgated final regulations defining that term. Under those regulations, organizations that are considered integrated auxiliaries include men's and women's organizations that are a part of the church structure, seminaries, mission societies, or youth groups. The following organizations are not considered integrated auxiliaries: hospitals, colleges and universities, orphanages that have a separate identity from a church, and homes for the aged.

^{6/} Announcement 82-88, 1982-25 I.R.B. 23.

supported church affiliates from the Form 990 filing requirement.^{1/} Organizations that are required to file Form 990 must upon request make a copy of the form and its schedules and attachments (other than contributor lists) available for public inspection during regular business hours at the organization's principal office and at any regional or district offices having three or more employees. The Form 990 for a particular year must be made available for a three year period beginning with the due date of the return.

8. Revenue Procedure 75-50. Rev. Proc. 75-50^{2/} sets forth guidelines and recordkeeping requirements regarding racially nondiscriminatory policies that must be complied with by private schools, including church-related schools, to establish and maintain exempt status under section 501(c)(3) of the Code. Under Rev. Proc. 75-50 private schools are required to file an annual certification of racial nondiscrimination with the IRS. For private schools not required to file Form 990, the annual certification must be filed on Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax. Form 5578 must be filed by the 15th day of the fifth month following the close of the fiscal year.

The requirements of Rev. Proc. 75-50 remain in effect and must be complied with by all schools listed in the OCD. This may be done individually or by the diocese for all diocesan schools. School officials should insure that the requirements of Rev. Proc. 75-50 are met since failure to do so could jeopardize the exempt status of the school and, in the case of a school operated by a church, the exempt status of the church itself.

9. Lobbying Activities. Organizations included in the group ruling may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities.

^{1/} Rev. Proc. 86-23, 1986-1 C.B. 564, which superseded Notice 84-2, 1984-1 C.B. 331, applies to organizations included in the group ruling unless they both:

- (1) Offer admissions, goods, services, or facilities for sale, other than on an incidental basis, to the general public (except goods, services, or facilities sold at a nominal charge or substantially below cost), and
- (2) normally receive more than 50 percent of their support from a combination of governmental sources; public solicitation of contributions (such as through a community fund drive); and receipts from the sale of admissions, goods, performance of services, or furnishing of facilities in activities that are not unrelated trades or businesses.

^{2/} 1975-2 C.B. 587.

Attempts to influence legislation directly and through grassroots lobbying are subject to this restriction. There is no distinction between lobbying activity that is related to an organization's exempt purposes and lobbying that is not. There is no fixed percentage that constitutes a safe harbor for "insubstantial" lobbying. Please refer to your attorney any questions you may have about permissible lobbying activities.

10. Political Activities. Section 501(c)(3) of the Code states that organizations exempt under its provisions must not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation of the prohibition against political activity can jeopardize the organization's tax-exempt status. Additional sanctions for violation of the political activity restrictions were imposed by the Revenue Act of 1987. In addition to revoking exempt status, IRS may also impose excise taxes on an exempt organization and its managers for violation of the political activity restriction. Where there has been a flagrant violation, IRS has authority to seek an injunction against the exempt organization and immediate assessment of taxes due. If you have any questions in this regard, please refer them to your attorney. (See OGC Memo dated June 26, 1992).

11. Private Foundation Status. On December 11, 1970 the Treasury issued to USCC a letter affirming the non-private foundation status of organizations listed in the OCD. Unlike the group ruling, this letter is not reissued annually because its applicability is not limited to a particular edition of the OCD. The December 11, 1970 determination letter assures private foundations that they may make tax-free grants and terminal distributions to organizations listed in the OCD and included in the group ruling. Newly-created or newly-affiliated organizations must establish that they are not private foundations as a condition of inclusion in the group ruling and OCD.

12. Group Exemption Number. The group exemption number assigned to USCC is 928 or 0928. The number must be included on each Form 990, Form 990-T, and Form 5578 required to be filed by any organization or institution exempt under the group ruling. The group exemption number should not be listed on Form SS-4, Request for Employer Identification Number, because IRS may then include USCC as part of the organization's name when it enters the organization in its computers.

13. Responsibilities under Group Ruling. Diocesan officials who compile OCD information for transmittal to P.J. Kennedy & Sons, the OCD publisher, are responsible for the accuracy of such information. USCC is responsible for transmitting to IRS the diocesan information as compiled by the OCD publisher and for providing to IRS copies of the 1994 OCD.

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The USCC Office of General Counsel will be pleased to respond to inquiries about the group ruling, and to make available on request single copies of the ruling or this memorandum.

Enclosure