

arian College of Fond du Lac
45 S. National Ave.
nd du Lac, Wisconsin 54935

Marion College

Address any reply to: 31 Hopkins Plaza, Baltimore, Md. 21201

Department of the Treasury

Entered in PCG

TERMINATION LETTER

District Director
Internal Revenue Service

July 14, 1976 EO:7204:M.H.Stephens
Telephone: 301-962-4773

United States Catholic Conference
Attention: Mr. Eugene Krasicky
1312 Massachusetts Avenue, N. W.
Washington, D. C. 20005

Gentlemen:

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 on pages 12 to 807, inclusive, of 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 1954 Code. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 1976 shows the names and 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 nonprofit 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 the promotion of legislation, and that none are private foundations under section 509(a) of the Code.

You have certified that all elementary schools, high schools, and colleges listed in the Directory have a publicized policy of racial non-discrimination as to students so that applicants of all races have equal access to each education institution.

Based on all the 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 1976 are exempt from Federal income tax under section 501(c)(3) of the Code.

- a. changed names or addresses;
 - b. were deleted from the roster;
 - c. were added to the roster.
3. A statement that each has given you written authorization to add its name to the roster;
 4. A list of those to which the Service previously issued separate ruling or determination letters relating to exemption; and
 5. A statement that none of the new subordinates are private foundations as defined in section 509(a).

Please use the employer identification number assigned to you on all returns you file and in all correspondence with the Internal Revenue Service.

This is a determination letter. Please retain it with your permanent records. Thank you for your cooperation.

Sincerely yours,

Gerald G. Portney
Gerald G. Portney
District Director