

2003 OCD

Lunsmann, I.H.M., Vice Chm.; Ms. Sally Pietrofitta, Sec.; Brian Berrigan, Treas.; Most Rev. Robert F. Morneau, D.D., Episcopal Advisor.

Members of one of the nation's largest association of religious fundraising organizations, include religious orders, colleges, high schools, hospitals, Catholic social service organizations and other institutions engaged in raising funds to support their activities. The function of the NCDC is to assist its members in developing effective, professional, ethical methods of raising funds. Members of the NCDC have subscribed to a code of ethics called Precepts of Stewardship. The national office serves as a center of information, issues special interest bulletins, conducts an annual conference and numerous seminars, workshops and regional meetings, maintains a library, follows and reports on legislative matters, conducts a special public information program, Giving is an Act of Faith, and maintains relations with a number of associations and organizations in related fields.

Publications: Dimensions, frequently issued; Monitor on postal, regulatory and tax issues, A Guide for Preparing a Statement of Accountability.

#### National Catholic Educational Association (1904)

National Headquarters, 1077-30th St. N.W., Ste. 100, Washington, DC 20007. Tel: 202-337-6232; Fax: 202-333-6706. Most Rev. Gregory M. Aymond, D.D., Chm.; Mr. Michael J. Guerra, Pres.

The National Catholic Educational Association (NCEA) has been providing leadership and service to American Catholic educators since 1904. NCEA's institutional and individual memberships represent Catholic education at all levels and in a variety of settings: preschools, elementary and secondary schools, parish catechetical/religious education programs, diocesan offices, colleges, universities and seminaries. The Association advances the educational and catechetical mission of the Church; provides leadership and service to its members; articulates the contribution of Catholic education to the Church and society; proclaims the uniqueness of Catholic schools; advocates recognition of and support for Catholic education in parish, school, college and university communities; enhances and supports leadership among the members; and fosters local, national and international collaboration.

#### National Catholic Office for the Deaf (1971)

NCOD Office, 7202 Buchanan St., Landover Hills, MD 20784-2236. Tel: 301-577-1684 (V); 577-4184 (TTY). Fax: 301-577-1690; Arvilla Rank, Exec. Dir. E-mail: ncod@erols.com; Web site: www.ncod.org.

The NCOD, established by the Catholic pastoral workers of the deaf in 1971 at Trinity College, Washington, DC is devoted to coordinating the Church's pastoral ministry to deaf and hard-of-hearing persons at the national level; developing special liturgies, catechetical texts and materials; organizing workshops, leadership programs, cursillos and marriage encounters, and national and regional pastoral workers meetings; coordinating a training program for ministers with the deaf; and serving as an information and referral center for all those involved in this special ministry as well as members of the deaf community and their families. Policy is established by a board of directors elected by the members.

Publication: pastoral journal, Vision.

#### National Catholic Partnership on Disability

415 Michigan Ave., N.E.-Suite 240, Washington, DC 20017-1557. Tel: 202-529-2933 (TTY 202-529-2934); Fax: 202-529-4678. Mary Jane Owen, Exec. Dir.; Kent A. Peters, Chm. Web site: www.ncpd.org.

Established to foster and facilitate the challenges of "Pastoral Statement of U.S. Catholic Bishops on People with Disabilities." Provides resources and enhances visibility of diocesan offices addressing access and inclusion; works with USCCB staff and other national Catholic organizations in advocating for disability involvement and concerns; collaborates with other ministries of the church to enhance meaningful participation; affirms the culture of life through promoting the giftedness of all people with assorted disabilities at all stages of the life cycle.

Mission is promoted through appropriate media, consultation, lectures, workshops and regional gatherings.

#### National Catholic Rural Life Conference

National Headquarters, 4625 Beaver Ave., Des Moines, IA 50310-2199. Tel: 515-270-2634; Fax: 515-270-9447. Bro. David G. Andrews, Esq., C.S.C., Exec. Dir.; Most Rev. David L. Ricken, Bishop of Cheyenne, Pres. of the Bd. of Directors of the National Catholic Rural Life Conference. E-mail address: ncrlic@aol.com; Web site: www.ncrlc.com.

The National Catholic Rural Life Conference is a mem-

and care for community. The NCRLC fosters programs of direct service and systemic change. As an educator in the faith, the NCRLC seeks to relate religion to the rural world; develops support services for rural pastoral ministers; serves as a prophetic voice and as a catalyst and convener for social justice.

**National Catholic Stewardship Council, Inc. (NCSC)**—National Office, 1275 K St. N.W., Ste. 980, Washington, DC 20005. Tel: 202-289-1093; Fax: 202-682-9018; Most Rev. James P. Keleher, S.T.D.; Archbishop of Kansas City, KS, Episcopal Moderator; Mr. Matthew R. Paratore, Sec. Gen. E-mail: ncsc@catholicstewardship.org; Web site: www.catholicstewardship.org.

Through its Annual Conference, Stewardship and Development Institutes, events, publications and audio materials, the NCSC allows people committed to Christian stewardship to gather, share ideas, and learn from each other. At one with the universal church, NCSC fosters solidarity of stewardship as a way of life in parishes and dioceses all over the world. Membership in NCSC is extended to several categories of Christian stewards: (arch)dioceses, parishes, Catholic associations, religious congregations, Catholic colleges/universities and professional firms from the United States and around the world. Members receive a number of essential benefits to enable them to live stewardship and bring this way of life to others in their communities and organizations.

NCSC encourages the growing professionalism of diocesan development procedures and programs, as well as the development of parish-centered stewardship renewal aimed at increasing the time, talent and treasure contributed by parishioners. These principles of stewardship outlined in the 1992 NCCB Pastoral Letter: Stewardship: A Disciple's Response.

Publications: newsletter, Nota Bene; journal, Resource; manual for pastoral leaders; Stewardship: Disciples Respond A Practical Guide to Pastoral Leaders; diocesan guidelines concerning the role of Diocesan Stewardship and Development Directors, Stewardship and Development: Guidelines for a Diocesan Office; inspirational prayer book for the Christian stewardship, available in English and Spanish, Pray Always and Never Lose Heart (Luke 18:1): A Treasury of Private Prayers for the Christian Steward, Ora Siempre y No Te Desanimes: San Lucas 18:1: Un Tesoro de Oraciones Privadas para el Administrador Cristiano de los Bienes de Dios, Steward Saints for Every Day/Santos Administradores de los Bienes de Dios papa Todos los Dias and The Stewardship Rosary. For a complete listing of services and publications contact the NCSC Office or visit the NCSC web site at www.catholicstewardship.org. Membership information is available upon request.

#### National Catholic Student Coalition (1988)

c/o Brain Zanin, 344 N. Pearl St., Whitewater, WI 53190. Tel: 262-473-5555; Fax: 262-473-5855. Katherine Pierce, Natl. Chm.

The National Catholic Student Coalition (NCSC) is a national coalition of Catholic student communities in institutes of higher education. The coalition provides a platform for Catholic students to reflect, speak, and act on issues within the university, the Church and society. The NCSC promotes the development of campus ministry and Catholic lay and religious leaders for the Church and society. The NCSC is a member of the International Movement of Catholic Students. Membership is open to groups or individuals associated with Catholic student groups in higher education. The NCSC holds an annual leadership conference.

Publication: The Catholic Collegian.

#### The National Center for Urban Ethnic Affairs (1971)

National Office, P.O. Box 20, Cardinal Station, Washington, DC 20064. Tel: 202-232-3600; 319-5128. Dr. John A. Kromkowski, Pres.; Rev. George F. McLean, Sec.; Rev. Msgr. Salvatore Polizzi, Chm.; Ruth Dee, Treas.

"The great task incumbent on all men of good will is to restore the relations of the human family in truth, in justice, in love, and in freedom." (Pope John XXIII, Peace on Earth.) The independent program of this nonprofit organization has evolved from the efforts initiated by the former Task Force on Urban Problems of the United States Catholic Conference. Its aims and purposes are to continue the expression of the Catholic Church's concern for the problems facing our urban society. NCUEA promotes the celebration of cultural pluralism in America and bridges the gaps between groups of various ethnic and cultural traditions. The Center disseminates information, conducts research, develops and supports programs concerned with ethnic Americans and urban society. The Center

grams relate priorities to strategy. T and privat social, and

#### The National Catholic Stewardship Council (NCSC)

3021 Fourth St. N.E., Pres. 202-636-3100. www.nccl.org

A voluntary organization of Catholic religious educators. The National Catholic Stewardship Council provides a national, regional, and local competence in its membership. It develops and promotes a vision of stewardship in the Church and society.

#### National Catholic Educational Association (NCEA)

Chicago Office, Chicago, IL 60601-0130. O'Hare Int'l Vice Pres.

Donald A. National Air Force Int'l Timlin, Bishop of Chicago

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authority of the United States Catholic Conference. Continuing education programs are presented on a national and a regional basis. The regions are coterminous with the Bishops' regions. Publication: 10 times-year, journal-newsletter, *Vision*.

**The National Association of Catholic Family Life Ministers—**

Univ. of Dayton, 300 College Park, Dayton, OH 45469-2512. Mary Ann Paulukonis, Pres.; Scottie Foley, Sec.

**The National Association of Church Personnel Administrators (NACPA)—**

Headquarters, 100 E. Eighth St., Cincinnati, OH 45202. Tel: 513-421-3134; Fax: 513-421-3085. Rev. Paul Jaroszeski, Pres.; Sr. Ellen Doyle, O.S.U., Exec. Dir.

The National Association of Church Personnel Administrators (NACPA) is a membership association of lay, religious and clergy Personnel Directors, Assistant Directors, and Personnel Board Members serving dioceses, religious congregations and other church-related institutions. The purpose of the Association is to identify skills and competencies for human resource managers, develop personnel systems which integrate management and pastoral values, and advocate standards of just treatment for Church Personnel.

**National Association of Deacon Organizations—**

4410 89th St., Kenosha, WI 53142-2452. Tel: 262-694-9143; Fax: 262-694-8394. E-mail: rlesjak@execpc.com. Deacon Ron Lesjak, Exec. Liaison; Deacon Bill Brown, Pres.

**National Association of Diocesan Directors of Campus Ministry—**

305 Michigan Ave., Detroit, MI 48226. Tel: 313-237-5962. Ms. Krista Bajoka, Contact Person.

**National Association of Diocesan Ecumenical Officers (NADEO)—**

8003 Mobud, Houston, TX 77036-6403. Tel: 713-774-0097; Fax: 713-774-0320. Ms. Garland Pohl, Pres.; Rev. Joseph Witmer, Vice Pres.; Sr. Maryanne Guertin, S.S.J., Treas.; Rev. Gary Reller, Sec.

The purposes of NADEO are to stimulate an exchange of ideas, experiences and evaluations among the ecumenical officers of the (Arch)Dioceses in union with Rome; to promote programs which further the work of Christian unity and of interreligious cooperation; and to cooperate with the Bishops' Committee for Ecumenical and Interreligious Affairs of the National Conference of Catholic Bishops, and with other ecumenical and interreligious agencies. Publication: quarterly Newsletter; annual booklets on various ecumenical topics, Handbook for Catholic Ecumenical Officers.

**National Association of the Holy Name Society (1970)—**

Association of parochial and diocesan Holy Name units of the International Society, established to promote reverence for the Divine Name of Jesus and for the sanctification of its members through spiritual and social action programs.

**National Association of Pastoral Musicians.**

National Office, 225 Sheridan St. N.W., Washington, DC 20011. Tel: 202-723-5800; Fax: 202-723-2262. Rev. Virgil C. Funk, Exec. Dir.

A national membership organization for the improvement of music within the parish, with special emphasis on liturgical music. Membership includes parish musicians and parish clergy simultaneously, with a unique interest in the practical issues facing the practicing musician and parish clergy.

Publication: six times a year with membership, *Pastoral Music*; bi-monthly with membership, *Pastoral Music Notebook*.

Services: NPM Conventions—national and regional gatherings for clergy and musicians. Director of Music Ministries Division (DMMD)—division for members who are full-time, salaried music staff in a parish or diocese and have responsibility for managing the overall liturgical music program. NPM-ME—division for music educators working in Catholic schools. NPM Hotline assists musicians seeking positions, and parishes looking for musicians. Resources for Association members are issued under the name, NPM Publications. NPM Board and NPM Council: Dr. J. Michael McMahon, Chm. The Association has Sections for Clergy, Choir Directors, Organists, Cantors, Seminary Music Educators, Military Musicians, Campus Ministers, Young Musicians, Hispanic Musicians and Musicians

serving African-American parishes. The NPM Council provides committee leadership in each of these areas. National Training programs: annually for Choir Directors, Organists, Guitarists and Cantors with emphasis on developing musical skills, leadership abilities and ministerial skills.

**National Association of Diaconate Directors (1977)—**

National Office, 1204 N. Church St., Rockford, IL 61103. Tel: 815-965-0075. Deacon Thomas C. Welch, Exec. Dir.; Deacon Gerard Wilson, Pres.; Deacon Patrick DeLozier, Pres.-Elect.

Directors, vicars of deacons, and others responsible for the formation of candidates and the ongoing growth and development of deacons in the U.S. Promotes communication and facilitates the exchange of information and resources among members. Seeks to develop professional expertise among members through research, dialogue, formation and self-evaluation procedures. Proposes ways and means for effective implementation of solutions to national and regional issues relating to the diaconate. Maintains library on related issues.

**National Black Catholic Clergy Caucus—**

Office, 343 N. Walnut St., P.O. Box 1088, Opelousas, LA 70571-1088. Tel: 318-942-2392; Fax: 318-942-9201. Rev. Albert J. McKnight, C.S.Sp., Exec. Dir.

**National Catholic Cemetery Conference—**

National Office, 710 North River Rd., Des Plaines, IL 60016. Tel: 847-824-8131. Mrs. Irene K. Pesce, Exec. Dir.; Most Rev. G. Patrick Ziemann, D.D., Episcopal Moderator.

The Conference is an organization of Diocesan Directors of Cemeteries and parish cemetery administrators from throughout the United States, Canada and Australia. Guided by the principle: "That burial of the dead is one of the Corporal Works of Mercy," the Conference promotes high standards of Catholic cemetery management, development, operation and maintenance consistent with Christian service to the Catholic community; and fosters and promotes the religious, charitable and educational interests of Catholic cemeteries and the people they serve.

Publication: monthly magazine, *Catholic Cemetery*; various booklets on cemetery management & evaluation service; funeral liturgy at the cemetery. Annual Convention.

**National Catholic Conference of Airport Chaplains (NCCAC)—**

P.O. Box 2220, Newark, NJ 07114. Tel: 973-961-0260; Fax: 973-961-0260. Rev. David J. Barattelli, Pres.; (Newark International Airport); Rev. James T. Devine, Vice Pres. (Kennedy International Airport); Deacon James A. O'Malley, Treas. (Chicago O'Hare International Airport); Deacon Donald A. Kelsey, Sec. (Atlanta Hartsfield International Airport); Most Rev. James C. Timlin, Bishop of Scranton, Episcopal Liaison.

This Conference provides support and communication for all Catholics performing pastoral ministry to airport & airline workers, and travelers; in affiliation with the Bishop's Committee on Migration of the National Conference of Catholic Bishops.

**National Catholic Conference for Seafarers—**

4219 Constance St., New Orleans, LA 70115-1440. Tel: 504-891-6677; Tel: 504-891-1237. Deacon Gil Smith, Pres.; Mrs. Charlotte Smith, Vice Pres.; Ms. Diane Bentley, Sec.; Rev. James P. Keating, Treas.

An association of Chaplains, Seafarers and laity serving in the pastoral care of seafarers in the ports of the U.S. in affiliation with the Apostleship of the Sea in the United States.

**National Catholic Committee on Scouting Executive Committee (1934)—**

1325 W. Walnut Hill Lane, P.O. Box 152079, Irving, TX 75015-2079. Tel: 972-580-2502. Most Rev. Gerald A. Gettelfinger, Bishop of Evansville, IN, Episcopal Liaison; Robert Oldowski, Chm. (Bloomington, MN); Edward Gargiulo, Chm. Elect. (Wilmington, DE); William Davies, Vice Chm. (Minneapolis, MN); Joseph DeStefano, Vice Chm. (Providence, RI); John Ribar, Vice Chm. (Louisville, KY); John Hammerschmidt, Vice Chm. (O'Fallon, MO); Bray B. Barnes, Vice Chm. (Red Bank, NJ); Revs. Dennis O'Rourke, Natl. Chap. (Chandler, AZ); Donald Hummer, Assoc. Chap. (Westfield, NJ); Randy Cuevas, Past Natl. Chap. (Donaldson, LA).

A voluntary organization of clergy and laymen, members include a chaplain and lay chairman from

all of the dioceses in the United States Conferences. It serves as an advisory committee to the Boy Scouts of America. It has the responsibility of promoting and guiding cooperative contracts between the proper authorities of the Catholic Church in the United States and the Boy Scouts of America.

**National Catholic Conference for Total Stewardship, Inc. (NCCTS)—**

Mailing Address: 1633 N. Cleveland Ave., Chicago, IL 60614. Tel: 413-464-3666 & 701-280-0418. Fax: 701-298-3834; Websites: www.steward.org; www.citrn.org. Rev. Francis A. Novak, C.S.S.R., Pres.; Richard Kuzak, Admin.

The goal of this organization is to provide parishes and dioceses with a Total Stewardship Process called THE CHRISTIAN CELEBRATION OF LIFE (CCL), an integrated, comprehensive, systematically carried out formation of laity and clergy in Evangelization, Discipleship and Stewardship. The NCCTS achieves its goal by conducting Schools of Evangelization in parishes and via its websites on the Internet. The Schools form laity and clergy in sound spirituality especially those belonging to "Small Ecclesial Faith Communities"; train Home Visitors to evangelize the lapsed and alienated; promoted under "Stewardship of Eucharist" a belief in the mystery of Eucharist, quality celebration that dignifies the Mass, and reverence for the real presence; "Giving in Thanksgiving": centers on church-giving and tithing as an act of worship. Homily Guides for Clergy and Spiritual Formation Sessions for Laity in liturgical years A,B and C are accessible.

**National Catholic Council on Alcoholism and Related Drug Problems, Inc.—**

Headquarters, 1550 Hendrickson St., Brooklyn, NY 11234-3514. Tel: 718-951-7177; Fax: 718-951-7233. Mr. Richard K. Frisch, Exec. Dir.; Rev. Msgr. Kieran Martin, Sec. & Treas.; His Eminence Anthony Cardinal Bevilacqua, Episcopal Moderator.

N.C.C.A. is an agency of the Church which is dedicated to the promotion of adequate treatment for all clergy, men and women religious, and laity who are suffering from alcoholism and other drug dependencies. N.C.C.A. also provides educational programs, especially through and an annual symposium and publication of the Blue Book, to reach all those engaged in pastoral ministry and (or) education concerning the problems associated with the use, misuse and abuse of alcohol and other drugs in our society.

**National Catholic Development Conference (1968)—**

86 Front St., Hempstead, NY 11550. Tel: 516-481-6000. Mr. Mark J. Teresi, CFRE, Chm.; Mr. George T. Holloway, Vice Chm.; Rev. Joseph M. Hertel, O.F.M., Vice Chm.; Ms. Carmelita Linden, Sec.; Sr. Ladonna Kassmeyer, F.S.P.A., Treas.

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**National Association of Diaconate Directors (1977)—**

National Office, 1337 W. Ohio St., Chicago, IL 60622. Tel: 312-226-4033; Fax: 312-829-8915. Deacon THOMAS C. WELCH, Exec. Dir.; Rev. Msgr. JOSEPH ROTH, Pres.; Deacon MAURY REED, Pres.-Elect.

Directors, vicars of deacons, and others responsible for the formation of candidates and the ongoing growth and development of deacons in the U.S. Promotes communication and facilitates the exchange of information and resources among members. Seeks to develop professional expertise among members through research, dialogue, formation and self-evaluation procedures. Proposes ways and means for effective implementation of solutions to national and regional issues relating to the diaconate. Maintains library on related issues.

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Office, 343 N. Walnut St., P.O. Box 1088, Opelousas, LA 70571-1088. Tel: 318-942-2481; Fax: 318-942-9201. Rev. ALBERT J. MCKNIGHT, C.S.Sp., Exec. Dir.

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Publications: monthly magazine, *Catholic Cemetery*, various booklets on cemetery management & evaluation service; funeral liturgy at the cemetery. Annual Convention.

**National Catholic Conference of Airport Chaplains (NCCAC)—**

Mailing Address: Chicago O'Hare International Airport, P.O. Box 66353, Chicago, IL 60666-0353. Tel: 312-686-2636; Fax: 312-686-0130. Rev. JOHN A. JAMNICKY, Pres., (Chicago O'Hare Intl. Airport); Rev. EDWARD B. HEMKENS, Vice Pres., (St. Louis Lambert Intl. Airport); Deacon BEN WENNING, Sec., (Charlotte/Douglas Intl. Airport); Rev. JAMES T. DEVINE, Treas., (New York John F. Kennedy Intl. Airport); Most Rev. JAMES C. TIMLIN, Bishop of Scranton, Episcopal Liaison.

This Conference provides support and communication for all Catholics performing pastoral ministry to airport & airline workers, and travelers; in affiliation with the Bishop's Committee on Migration of the National Conference of Catholic Bishops.

**National Catholic Conference for Seafarers—**

545 Savannah Ave., Port Arthur, TX 77640. Tel: 409-985-9661; Fax: 409-985-9691. Rev. SINCLAIR OUBRE, Pres.; Mrs. KAREN LAI, Vice Pres.; Bro. HUGH MACUIRE, Sec.; Col. JACK BOOTH, Treas.

An association of Chaplains, Seafarers and laity serving in the pastoral care of seafarers in the ports of the U.S. in affiliation with the Apostleship of the Sea in the United States.

**National Catholic Committee on Scouting**

**Executive Committee (1934)—**

1325 W. Walnut Hill Lane, P.O. Box 152079, Irving, TX 75015-2079; Fax: 972-580-2502. Most Rev. ROBERT CARLSON, Bishop of Sioux Falls, SD, Episcopal Advisor; ROBERT RUNNELS, Jr., Chm., (Merriam, KS); THOMAS T. NISHIKUBO, Vice Chm., (Gardena, CA); EDWARD CARGIULO, Vice Chm., (Wilmington, DE); DAVID PEAVY, Vice Chm., (Houston, TX); AL FELIKSA, Vice Chm., (St. Ignace, MI); JACK DECKENBACH, Vice Chm., (Minneapolis, MN); ELEANORE P. STARR, Admin. Sec., (Irving, TX); Revs. RANDY CUEVAS, Natl. Chap., (Donaldsonville, LA); ROGER CAULIN, Assoc. Chap., (Colchester, CT); LEO LEBLANC, Past Natl. Chap., (Manchester, NH).

A voluntary organization of clergy and laymen, members include a chaplain and lay chairman from all of the dioceses in the United States Conferences. It serves as an advisory committee to the Boy Scouts of America. It has the responsibility of promoting and guiding cooperative contracts between the proper authorities of the Catholic Church in the United States and the Boy Scouts of America.

**National Catholic Conference for Total Stewardship, Inc. (NCCTS)—**

Mailing Address, 1633 N. Cleveland Ave., Chicago, IL 60614. Tel: 773-363-8046; 800-572-COLO (2250); Fax: 773-363-2123. Rev. FRANCIS A. NOVAK, C.S.S.R., Pres.; MARGARET ANN FILIPOVICH, Admin. Asst.

The goal of this organization is to provide parishes and dioceses with a Total Stewardship Process called THE CHRISTIAN CELEBRATION OF LIFE (CCL), an integrated, comprehensive, systematically carried out formation of laity and clergy in Evangelization, Discipleship and Stewardship. The NCCTS achieves its goal by conducting Schools of Evangelization in dioceses and parishes and on the Internet for clergy, religious and laity and by working with them to implement the CCL in the local church. Implementation takes place on three levels: 1) Information on the CCL for in-place Leadership, clergy and laity; 2) Formation in the CCL for both parish leadership and newly recruited lay leaders called the *Matrix and Associate Matrices* (Small Faith Communities); 3) Transformation of church-going people into responsible Stewards of their Gifts, who reach out to non-church-going people by Home Visitation and Evangelization to build up the faith community. Transformation climaxes with *Stewardship of Eucharist* in order to deepen belief in and love of the Holy Eucharist, the fountain and summit of holiness. Under the title *Giving in Thanksgiving*, tithing is introduced as an "act of worship" within the liturgy. The CCL is also a perfect instrument for implementing the Holy Father's universal plan of preparation of the Church for the Great Jubilee Year 2000.

**National Catholic Council on Alcoholism and Related Drug Problems, Inc.—**

Headquarters, 1550 Hendrickson St., Brooklyn, NY 11234-3514. Tel: 718-951-7177; Fax: 718-951-7233. Rev. Msgr. KIERAN MARTIN, Sec. & Treas.; His Eminence ANTHONY CARDINAL BEVILACQUA, Episcopal Moderator.

N.C.C.A. is an agency of the Church which is dedicated to the promotion of adequate treatment for all clergy, men and women religious, and laity who are suffering from alcoholism and other drug dependencies. N.C.C.A. also provides educational programs, especially through and an annual symposium and publication of the Blue Book, to reach all those engaged in pastoral ministry and (or) education concerning the problems associated with the use, misuse and abuse of alcohol and other drugs in our society.

**National Catholic Development Conference (1968)—**

86 Front St., Hempstead, NY 11550. Tel: 516-481-6000. Rev. CHARLES F. SHELLEY, C.M., Pres.; Mr. WILLIAM J. NIXON, Vice Pres.; Ms. CARMELITA LINDEN, Sec.; Sr. LADONNA KASSMEYER, F.S.P.A., Treas.; Mr. GEORGE T. HOLLOWAY, Exec. Dir.

Members include religious orders, colleges, high schools, hospitals, Catholic social service organizations and other institutions engaged in raising funds to support their activities. The function of

the NCDC is to assist its members in developing effective, professional, ethical methods of raising funds. Members of the NCDC have subscribed to a code of ethics called Precepts of Stewardship. The national office serves as a center of information, issues special interest bulletins, conducts an annual conference and numerous seminars, workshops and regional meetings, maintains a library, follows and reports on legislative matters, conducts a special public information program, Giving is an Act of Faith, and maintains relations with a number of associations and organizations in related fields.

Publications: monthly newsletter, *Dimensions*, monthly, *Fund Raising Forum*, monthly, *The Member Exchange* (devoted to the methodology and theology of fund raising and stewardship), frequently issued, *Monitor* on postal, regulatory and tax issues; *NCDC Bibliography Of Fund Raising And Philanthropy*; *Nonprofit Postal Situation Facts*, quarterly; *A Guide for Preparing a Statement of Accountability*.

**National Catholic Educational Association (1904)—**

National Headquarters, 1077-30th St. N.W., Ste. 100, Washington, DC 20007. Tel: 202-337-6232; Fax: 202-333-6706. Most Rev. JOHN J. LEIBRECHT, D.D., Chm.; Dr. LEONARD DEFIOR, Pres.

The National Catholic Educational Association (NCEA) has been providing leadership and service to American Catholic educators since 1904. NCEA's institutional and individual memberships represent Catholic education at all levels and in a variety of settings: preschools, elementary and secondary schools, parish catechetical/religious education programs, diocesan offices, colleges, universities and seminaries. The Association advances the educational and catechetical mission of the Church; provides leadership and service to its members; articulates the contribution of Catholic education to the Church and society; proclaims the uniqueness of Catholic schools; advocates recognition of and support for Catholic education in parish, school, college and university communities; enhances and supports leadership among the members; and fosters local, national and international collaboration.

**National Catholic Office for the Deaf (1971)—**

NCOD Office, 7202 Buchanan St., Landover Hills, MD 20784-2236. Tel: 301-577-1684 (Voice); 301-577-4184 (TTY only); Fax: 301-577-1690. NORA LE TOURNEAU, Exec. Dir.

The NCOD, established by the Catholic pastoral workers of the deaf in 1971 at Trinity College, Washington, DC is devoted to coordinating the Church's pastoral ministry to deaf and hard-of-hearing persons at the national level; developing special liturgies, catechetical texts and materials; organizing workshops, leadership programs, cursillos and marriage encounters, and national and regional pastoral workers meetings; coordinating a training program for ministers with the deaf; and serving as an information and referral center for all those involved in this special ministry as well as members of the deaf community and their families. Policy is established by a board of directors elected by the members.

Publications: pastoral journal, *Vision*, newsletter for members, *RADAR*.

**National Catholic Office for Persons with Disabilities (NCPD) (1982)—**

P.O. Box 29113, Washington, DC 20017. Tel: 202-529-2933 (TTT-voice); Fax: 202-529-4678. MARY JANE OWEN, Exec. Dir.; Sr. BERNADETTE DOWNES, C.I.J., Chm.

Established to implement the Bishops' Statement on ministry with persons with disabilities. Prime concern is the establishment of Diocesan offices, support and education of newly appointed personnel, collaborating with other national Catholic organizations relative to the need for inclusion of disability perspectives in their programs, and advocacy in religious and secular concerns. Provides training, national conferences, resources, in cooperation with other national organizations concerned with ministry in the area of disabilities.

**National Catholic Rural Life Conference—**

National Headquarters, 4625 Beaver Ave., Des Moines, IA 50310-2199. Tel: 515-270-2634; Fax: 515-270-9447. Bro. DAVID C. ANDREWS, Esq., C.S.C., Exec. Dir.; Most Rev. RAYMOND BURKE, Bishop of LaCrosse, Pres. of the Bd. of Directors of the National Catholic Rural Life Conference.

The National Catholic Rural Life Conference is a membership organization grounded in a spiritual tradition which brings together the Church, care for creation and care for community. The NCRLC fosters programs of direct service and systemic change. As an educator in the faith, the NCRLC



Office of the General Counsel

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

August 12, 1996

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

SUBJECT: 1996 Group Ruling

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

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Enclosed is a copy of the Group Ruling issued on August 1, 1996 by the Internal Revenue Service ("IRS"), with respect to the federal tax status of organizations listed in the 1996 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 1996 Group Ruling is the latest in a series that began 50 years ago 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 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 1996 Group Ruling is consistent with the 1995 ruling, and incorporates by reference the conditions set forth in the 1983 ruling that USCC must meet to maintain the group exemption. The 1996 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 1996 OCD with an asterisk (\*), which is explained at page A-14 to indicate 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.

**Responsibilities under Group Ruling.** *Diocesan officials* who compile OCD information for transmittal to P.J. Kenedy & Sons, the OCD publisher, *are responsible for the accuracy of such information.* This means that they must ensure that only qualified organizations are listed, that organizations that cease to qualify are deleted promptly, and that qualified newly-created organizations are listed as soon as possible. The current legal and procedural requirements for inclusion in the Group Ruling and OCD, as well as the application form, are contained in the OGC Memo dated January 13, 1995. If you need a copy of this document, please contact OGC.

## **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 1996" (with the exception of organizations noted with an asterisk and foreign organizations).

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 1996 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 applicable to 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.<sup>1</sup> Services performed by diocesan priests in the

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<sup>1</sup> 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.



exercise of their ministry are not considered "employment" for FICA (social security) purposes,<sup>2/</sup> 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.<sup>3/</sup> Neither FICA nor income tax withholding is required on compensation paid to members of religious institutes who are subject to vows of poverty and obedience, and who are employed by organizations included in the Group Ruling.<sup>4/</sup>

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. Among the organizations not required to file Form 990 under section 6033 of the Code are: churches; integrated auxiliaries of churches<sup>5/</sup>; 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,<sup>6/</sup> 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 exclusively religious activities.<sup>7/</sup>

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<sup>2</sup> I.R.C. § 3121(b)(8)(A).

<sup>3</sup> I.R.C. § 1402(a)(8).

<sup>4</sup> Rev. Rul. 77-290, 1977-2 C.B. 26.

<sup>5</sup> 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.

<sup>6</sup> Announcement 82-88, 1982-25 I.R.B. 23.

<sup>7</sup> Rev. Proc. 96-10, 1996-2, I.R.B. 17 (January 8, 1996).

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. Form 990 for a particular year must be made available for a three year period beginning with the due date of the return. In addition, the Taxpayer Bill of Rights 2 Act of 1996, which was signed into law on July 30, 1996, requires organizations that file Form 990 to comply with written or in-person requests for copies of the Form 990. The organization may impose no charge other than a reasonable fee to cover copying and mailing costs. Copies of the form for the past three years must be provided, if requested. In-person requests must be satisfied immediately. Written request must be satisfied within 30 days.<sup>8/</sup>

8. **Revenue Procedure 75-50.** Rev. Proc. 75-50<sup>9/</sup> sets forth notice, publication, 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. 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.

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<sup>8</sup> I.R.C. § 6104(e). A copy of the organization's exemption application and supporting documents must also be provided on the same basis. However, since Catholic organizations covered under the Group Ruling do not file exemption applications with IRS, this provision does not apply to them. These provisions will become effective 60 days after IRS first issues regulations under which an organization may be relieved of the requirement to provide copies of its documents. The penalty for willful failure to provide copies will be \$5,000 with respect to each return. I.R.C. § 6685.

<sup>9</sup> 1975-2 C.B. 587.

10. **Political Activities.** Section 501(c)(3) of the Code states that organizations exempt under its provisions may 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. Organizations must determine for themselves whether they qualify for such status under section 509(a)(1), 509(a)(2) or 509(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. 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. We recommend *against* using the group exemption number on Form SS-4, Request for Employer Identification Number, because in the past IRS has included USCC as part of the organization's name when it enters the organization in its computers.

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If you have questions concerning the group ruling or this memorandum, please contact Deirdre Dessingue Halloran at 202-541-3300.

Enclosure



Internal Revenue Service

Department of the Treasury

District      Delaware-Maryland District  
Director

31 Hopkins Plaza, Baltimore, MD 21201

Telephone: (410) 962-6058

August 1, 1996

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 1996 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 1996 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.

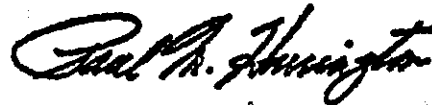
Ms. Deirdre Halloran

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 1997 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 the most prominent.

Paul M. Harrington  
District Director

**Internal Revenue Service****Department of the Treasury****District  
Director****Baltimore District****31 Hopkins Plaza, Baltimore, Md. 21201****Telephone: (410) 962-6058****► JUL 20 1994**

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United States Catholic Conference  
3211 4th Street, N.E.  
Washington, D.C. 20017-1194**

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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.

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-2-

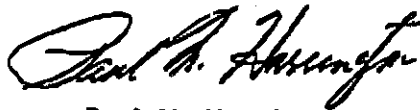
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Paul M. Harrington  
District Director