

*ST. ANN Center for Intergenerational Care*

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

# 993459

Date: June 5, 2000

Person to Contact:  
Myrna Huber #31-07276  
Telephone Number:  
877-829-5500  
FAX Number:  
513-263-3756

Entered in PCS

ENTD JAN 17 2001

Ms. Deirdre Halloran  
Associate General Counsel  
United States Catholic Conference  
3211 4<sup>th</sup> Street, N.E.  
Washington, D.C. 20018-1194

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* 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 2000 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 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 2000 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 1055, 2106, and 2522 of the Code.

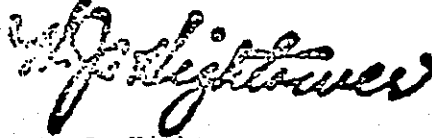
Ms. Deirdre Halloran

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 1993 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 "H. J. Hightower", written in a cursive style.

H. J. Hightower  
District Director

**IMPORTANT GROUP RULING INFORMATION**

June 23, 2000

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

SUBJECT: 2000 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 June 5, 2000 by the Internal Revenue Service ("IRS"), with respect to the federal tax status of Catholic organizations listed in the 2000 edition of the Official Catholic Directory ("OCD")<sup>1</sup>. 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 2000 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 2000 Group Ruling is consistent with the 1999 ruling. The 2000 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 2000 OCD with an asterisk (\*), which is explained at page A-12 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.

<sup>1</sup> A copy of the Group Ruling may also be found on the USCC website at [www.nccbuscc.org/ogc](http://www.nccbuscc.org/ogc).

**Responsibilities under Group Ruling.** *Diocesan officials who compile OCD information for transmittal to 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 December 31, 1999. 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 2000" (*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 does not automatically establish an organization's exemption from 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 2000 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 substantiation and disclosure requirements applicable to contributions over \$250 and quid pro quo contributions over \$75.)

5. **Unemployment Tax.** The Group Ruling establishes exemption from federal unemployment tax only. Individual states may impose 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>2</sup> Services performed by diocesan priests in the

---

<sup>2</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>3</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 meals and housing or housing allowances provided to them.<sup>4</sup> The Ticket to Work and Work Incentives Improvement Act of 1999 established a two-year window of opportunity for priests who previously elected not to participate in Social Security to re-enter the program. Priests wishing to re-join Social Security must file Form 2031 with IRS *no later than the due date for their federal income tax returns for the second taxable year beginning after December 31, 1999 [generally April 15, 2002].*<sup>5</sup> Neither FICA nor income tax withholding is required on remuneration paid to religious institutes for members who are subject to vows of poverty and obedience and are employed by organizations included in the Official Catholic Directory.<sup>6</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.<sup>7</sup> Among the organizations *not* required to file Form 990 under section 6033 of the Code are: churches; integrated auxiliaries of churches<sup>8</sup>; the exclusively religious activities of religious orders; schools below college level affiliated with a church or operated by a religious order; organizations with

---

<sup>3</sup> I.R.C. § 3121(b)(8)(A).

<sup>4</sup> I.R.C. § 1402(a)(8).

<sup>5</sup> Form 2031 is available from your local IRS office or at the IRS website: [www.irs.gov](http://www.irs.gov).

<sup>6</sup> Rev. Rul. 77-290, 1977-2 C.B. 26.

<sup>7</sup> 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).

<sup>8</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.

gross receipts normally not in excess of \$25,000;<sup>9/</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>10/</sup>

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.<sup>11/</sup> In addition, effective June 8, 1999, organizations that file Form 990 must 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. If requested, copies of the Form 990 for the past three years must be provided. In-person requests must be satisfied on the same day. Written requests must be satisfied within 30 days.<sup>12/</sup>

8. **Revenue Procedure 75-50.** Rev. Proc. 75-50<sup>13/</sup> sets forth notice, publication, and recordkeeping requirements regarding racially nondiscriminatory policies that must be complied with by private schools, including church-related schools, as a condition of establishing and maintaining 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. This form may be obtained from your local IRS office. Form 5578 must be filed by the 15th day of the fifth month following the close of the fiscal year. Form 5578 may be filed individually or by the diocese on behalf of all its diocesan schools.

The requirements of Rev. Proc. 75-50 remain in effect and must be complied with by all schools listed in the OCD. ***Diocesan or school officials should insure that the***

---

<sup>9</sup> Rev. Proc. 83-23, 1983-1 C.B. 687.

<sup>10</sup> Rev. Proc. 96-10, 1996-1 C.B. 577.

<sup>11</sup> The penalty for failure to permit public inspection of the Form 990 is \$20 for each day during which such failure continues, up to a maximum of \$10,000. I.R.C. § 6652(c)(1)(C).

<sup>12</sup> I.R.C. § 6104(d). Generally, a copy of an organization's exemption application and supporting documents must also be provided on the same basis. However, since Catholic organizations covered under the Group Ruling did not file exemption applications with IRS, nor did USCC, organizations covered under the Group Ruling should respond to requests for public inspection and written or in-person requests for copies by providing a copy of the page of the current OCD on which they are listed. If a covered organization does not have a copy of the current OCD, it has two weeks within which to make it available for inspection and to comply with in-person requests for copies. Written requests must be satisfied within the general time limits. For more information on the section 6104(d) requirements, see OGC Memo dated May 18, 1999.

<sup>13</sup> 1975-2 C.B. 587.

*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 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 both directly and through grassroots lobbying are subject to this restriction. The term "lobbying" includes activities in support of or in opposition to referenda, constitutional amendments, and similar ballot initiatives. 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.** *Organizations included in the Group Ruling 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 29, 2000.)

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.<sup>14</sup>* 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](mailto:dhalloran@nccbuscc.org).

Enclosure

<sup>14</sup>

*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.*

Retreat Directors; Prison Chaplains; Foreign Mission work in Brazil & Lithuania.  
Represented in the Archdiocese of Newark and the Dioceses of Albany, Buffalo, Galveston-Houston, Grand Rapids, Paterson, and Pittsburgh.

[1670] (O.S.F.)—SISTER OF ST. FRANCIS OF SAVANNAH, MO. P

Founded in Austria, 1850. Founded in the United States, August 22, 1922.

Provincial House and Novitiate: La Verna Heights, Box 488, 104 E. Park, Savannah, MO 64485-0488. Tel: 816-324-3179; Fax: 816-324-6512. Sr. Kathleen Reichert, Prov. Supr.

Total number in community 29.

Ministry in the field of Education; CCD Centers; Health Care and Hospital Work; Housing for Elderly; Persons with Aids, Abuse Victims and Unwed Mothers; Pastoral Care; Food Pantry.

Legal Holdings and Titles: *Sisters of St. Francis of Savannah, Inc. Maintenance and Custodial Care Trust of the Franciscan Sisters of Savannah; La Verna Village Apartment Units for Senior Citizens and Handicapped; La Verna Village Nursing Home, Inc.; La Verna Heights Provincial House and Retirement Center.*

Represented in the Dioceses of Jefferson City and Kansas City-St. Joseph.

[1680] (O.S.F.)—SCHOOL SISTERS OF ST. FRANCIS P

Founded in the United States in 1874.

General Motherhouse: 1501 S. Layton Blvd., Milwaukee, WI 53215. Tel: 414-384-4105; Fax: 414-645-7198. Sr. Frances Brenner, O.S.F., Pres.; Sr. Phyllis Vater, First Vice Pres.; Sr. Raphaela Munch, Vice Pres.; Sr. Alida Lopez, Vice Pres.; Sr. Charliata Foxhoven, Treas.; Sr. Constance Halbur, Archivist.

Total in Congregation 1,590; Total in U.S. 1,040.

Properties owned: *St. Joseph Convent, Milwaukee, WI; Generalate-School Sisters of St. Francis, Inc.; School Sisters of St. Francis of St. Joseph's Convent, New Castle, Inc.*

U.S. Province: 1515 S. Layton Blvd., Milwaukee, WI 53215. Tel: 414-384-1515. Provincial Team: Sr. Celestine Schall; Sr. Therese Thoenen; Sr. Jane Elyse Russell.

Sisters serve and staff Universities, Colleges, Seminaries, High Schools, Grade Schools, Pre Schools, Adult and Special Education; National and Diocesan Offices; Hospitals and Nursing Homes; School & Parish Musicians; Retreat and Spiritual Direction; Social Ministries; Campus Ministry; Psychotherapy; Home Health Care Service; Religious Education and CCD; Pastoral Ministry; Pastoral Associate; Health Pastoral Care; Retirement Homes; Overseas Missions; Mission Projects; Special Service to Women; Fine Arts; Home Missions.

Properties owned and sponsored: *Alverno College, Milwaukee, WI; Clement Manor, Greenfield, WI; Villa Clement, West Allis, WI; Maryhill Manor, Niagara, WI; New Cassel, Omaha, NE; Clare Towers I, Milwaukee, WI; Clare Towers II, Milwaukee, WI; Telos, Inc., Milwaukee, WI; St. Clare Management, Inc., Milwaukee, WI; Marian Hall, Milwaukee, WI; Sacred Heart Center, Milwaukee, WI; St. Joseph Convent, Campbellsport, WI; School Sisters of St. Francis Foundation, Inc., Omaha, NE; School Sisters of St. Francis of St. Joseph's Convent, Milwaukee, Wisconsin, Inc.; Convergence, Inc., Milwaukee, WI; Vision Ministries, Milwaukee, WI; The School Sisters of Saint Francis of St. Joseph's Convent, Milwaukee, Wisconsin, Inc. - Congregational Support Charitable Trust, Milwaukee, WI.*

Represented in the Archdioceses of Anchorage, Chicago, Denver, Dubuque, Indianapolis, Los Angeles, Milwaukee, New York, Oklahoma City, Omaha, Portland-OR, St. Paul-Minneapolis, San Antonio, Santa Fe, Washington and the Dioceses of Buffalo, Charleston, Dodge City, Davenport, Des Moines, El Paso, Gallup, Great Falls, Green Bay, Jackson, Jefferson City, Joliet, Kansas City-St. Joseph, Knoxville, La Crosse, Lexington, Lincoln, Madison, Memphis, Nashville, New Ulm, Orange, Palm Beach, Phoenix, Rapid City, Rockford, St. Cloud, San Bernardino, San Diego, Santa Rosa, Springfield (IL), St. Petersburg, Superior, Trenton, Tucson, Venice, Wheeling-Charleston and Winona.

Tel: 412-761-6004. Sr. Elaine Hromulak, O.S.F., Prov. Supr. Tel: 412-761-2355.

Total number in community 88.

Legal Title: *School Sisters of the Third Order of St. Francis; School Sisters of the Third Order of St. Francis, of Texas.*

Ministry in the following areas: the field of academic education at all levels; CCD Centers; Pastoral Ministry; Pastoral Associate; Residence Home for Aged Women; Mission Work in Chile & South Africa; Hospital Ministry; Campus Ministry; House of Prayer.

Represented in the Archdiocese of San Antonio and the Dioceses of Erie, Greensburg, Phoenix, Pittsburgh and San Angelo. Also in South Africa and Chile.

[1695] (O.S.F.)—SCHOOL SISTERS OF THE THIRD ORDER OF ST. FRANCIS (PANHANDLE, TEXAS) P

Founded in Austria, 1723; The Vienna Foundation in 1845. First founded in the United States, 1931.

General Motherhouse: Vienna, Austria.

American Center and Novitiate: P.O. Box 906, Panhandle, TX 79068. Tel: 806-337-3182. Mother M. Bernadette, Supr.

Total number in U.S. 26.

Ministry in the following areas: Grammar Schools; Confraternity Classes; Home for the Aged.

Represented in the Dioceses of Amarillo and Victoria.

[1700] (O.S.F.)—SCHOOL SISTERS OF THE THIRD ORDER OF ST. FRANCIS (BETHLEHEM, PA.) P

Founded in Austria, 1843. First founded in the United States, 1913.

General Motherhouse: Rome, Italy.

Bethlehem Province and Novitiate: 395 Bridle Path Rd., Bethlehem, PA 18017. Tel: 610-866-2597; Fax: 610-861-7478. Sr. M. Xavier Bomberger, Prov. Supr.

Sisters 62.

Properties owned: *St. Francis Academy Kindergarten; St. Francis Day Care; St. Francis Center for Renewal, Bethlehem, PA.*

Represented in the Archdiocese of Newark and the Dioceses of Allentown, Metuchen, Paterson, Scranton and Springfield (MA). Also in Chile, India and Rome, Italy.

[1705] (O.S.F.)—THE SISTERS OF ST. FRANCIS OF ASSISI P

(Sisters of Penance and Charity)

Founded in the United States in 1849.

General Motherhouse: *St. Francis Convent, 3221 S. Lake Dr., St. Francis, WI 53233-3799. Tel: 414-744-1160; Fax: 414-744-7193. Sr. Marita Maschmann, O.S.F., Dir.*

Total number in community 365.

Legal Titles: *The Sisters of St. Francis of Assisi; The Ongoing Community Support Fund of the Sisters of St. Francis.*

Goals of the Congregation are: to bring the healing, teaching, reconciling and liberating power of Jesus into the human situations in which we live and minister; to be in solidarity with the poor through the work of justice and peace; to appreciate and affirm and to encourage the development of each community member and each community apostolate for the sake of full effectiveness in the ministry of the Church; and to work effectively toward implementing co-responsibility, subsidiarity and accountability at all levels within the Congregation.

Sponsored Corporations: *St. Ann Center for Intergenerational Care, St. Francis, WI; St. Mary's Academy, Milwaukee, WI; Cardinal Stritch University, Milwaukee, WI; St. Coletta's of Wisconsin, Jefferson, WI; St. Coletta School Foundation of Jefferson Charitable Trust, Jefferson, WI; St. Coletta's of Illinois, Palos Park, IL; The L. Joseph P. Kennedy Jr. School for Exceptional Children, Palos Park, IL; St. Coletta's of Illinois Foundation, Palos Park, IL; St. Coletta's of Massachusetts: Cardinal Cushing School and Training Center, Hanover, MA; Cushing Residence, Inc., Hanover, MA; The Cardinal Cushing School Foundation of Hanover Charitable Trust, Hanover, MA; St. Coletta Day School, Braintree, MA. Services to the Elderly: *Alverno Housing Corporation, Jefferson, WI; Canticle Court, Inc., Juniper Court, Inc., Milwaukee, WI.**

Represented in the Archdioceses of Boston, Chicago, Denver, Los Angeles, Milwaukee, Philadelphia, San Antonio, San Francisco, Santa Fe and the Dioceses of Birmingham, Cheyenne, Davenport, Des Moines, Duluth, Fall River, Joliet, Gary, Green Bay, La Crosse, Madison, Nashville, Palm Beach, Peoria, Phoenix, Portland-ME, Reno, Rockford,

San Diego, Santa Rosa, Steubenville, Superior, Toledo, Tucson and Winona. Also in Taiwan.

[1710] (O.S.F.)—CONGREGATION OF THE THIRD ORDER OF ST. FRANCIS OF MARY IMMACULATE, JOLIET, IL P

Founded in the United States, Joliet, Illinois, in 1865.

General Motherhouse: *St. Francis Convent, 520 Plainfield Ave., Joliet, IL 60435. Tel: 815-727-3686. Sr. Mary Jean Morris, O.S.F., Pres.; Sr. Marian Voelker, O.S.F., Community Archivist.*

Total number in community 334.

Legal Title: *Congregation of the Third Order of St. Francis of Mary Immaculate, Joliet, IL; Retirement Plan Trust of the Congregation of the Third Order of St. Francis of Mary Immaculate, Joliet, IL.*

Ministry in the following areas: School and Adult Education; Home for Emotionally Disturbed Children; Retirement Home; House of Prayer. Also engaged in Religious Education; Social Services; Spiritual Direction; Nursing and Health Services; Hospital and Parish Ministry; Food Service; and Prison ministry.

Represented in the Archdioceses of Boston, Chicago, Cincinnati, Denver, Los Angeles, Miami, Milwaukee, Omaha, St. Louis, Washington, and the Dioceses of Cleveland, Colorado Springs, Columbus, Fort Wayne-South Bend, Gary, Green Bay, Joliet, Lansing, Lexington, Palm Beach, Phoenix, Peoria, Rockford, St. Cloud, San Diego, St. Petersburg, Springfield-Cape Girardeau, Springfield (IL), Stockton, Superior, Toledo, Tucson, Venice and Youngstown. Also in Agana, Guam and Brazil.

[1720] (O.S.F.)—SISTERS OF THE THIRD ORDER REGULAR OF ST. FRANCIS OF THE CONGREGATION OF OUR LADY OF LOURDES P

Founded in the United States in 1877.

Administration Center: *Assisi Heights, Rochester, MN 55903. Tel: 507-282-7441; Fax: 507-282-7762. Sr. Valerie Usher, O.S.F., Pres./Community Min. Tel: 507-280-2198. Sr. Mary Lonan Reilly, Community Archivist.*

Total number in community 403.

Properties owned and sponsored: *Tau Center, Winona, MN; Assisi Heights, Rochester, MN.*

Ministry in the following areas: Education Services; Pastoral Concerns Development; Religious Life Development; Spiritual Life Development; Community Life Development; Social Concerns Development; Business Services; Health Care Services; Support Services.

Represented in the Archdioceses of Baltimore, Chicago, Denver, Dubuque, Indianapolis, Newark, St. Paul-Minneapolis, Santa Fe, Seattle and Washington and the Dioceses of Brownsville, Charleston, Charlotte, Columbus, Colorado Springs, Covington, Duluth, Fargo, Gallup, Great Falls-Billings, Helena, Joliet, La Crosse, Las Cruces, Lexington, Madison, Memphis, New Ulm, Orange, Owensboro, Phoenix, Pueblo, St. Cloud, San Bernardino, San Diego, Sioux City, Sioux Falls, Springfield-Cape Girardeau, Springfield (IL), Superior, Tucson and Winona. Also in Thailand, Colombia, Peru and Kenya.

[1730] (O.S.F.)—CONGREGATION OF THE SISTERS OF THE THIRD ORDER OF ST. FRANCIS, OLDENBURG, IN. P

Founded in U.S., Oldenburg, Indiana in 1851.

General Motherhouse and Novitiate: *Convent of the Immaculate Conception, Oldenburg, IN 47036. Tel: 812-934-2475. Sr. Amy Kistner, Congregational Minister.*

Total number in community 372.

Sisters serve & staff: Liberal Arts College, Academy, High Schools, Elementary Schools; Navajo, Crow Indian and Cheyenne Missions; Religious Education Centers; Hospital & Parish Ministry; Apostolate of Aging; Diocesan Offices; Retreat & Counseling Ministry; Hispanic Ministry; Justice & Peace Offices; Clerical Staff; Social Services; Foreign Missions: Mexico & New Guinea.

Properties owned: *Marian College, Indianapolis, IN; ICA Academy, Oldenburg, IN.*

Represented in the Archdioceses of Chicago, Cincinnati, Detroit, Indianapolis, Los Angeles, New York, St. Louis and the Dioceses of Charleston, Cleveland, Columbus, Covington, El Paso, Evansville, Fort Wayne, Gallup, Great Falls-Billings, Helena, Jefferson City, Lexington, Peoria, Springfield-IL, St. Augustine, St. Petersburg and Wheeling-Charleston. Also in Korea and Mexico.

(O.S.F.)—SCHOOL SISTERS OF THE THIRD ORDER OF ST. FRANCIS (PITTSBURGH, PA.) P

First foundation in the U.S. in 1913.

General Motherhouse: Rome, Italy.

Novitiate and Novitiate: *Mount Assisi Convent, 34 Forest Ave., Bellevue, Pittsburgh, PA 15202.*



Retreat Directors; Prison Chaplains; Foreign Mission work in Brazil & Lithuania.  
Represented in the Archdiocese of Newark and the Dioceses of Albany, Buffalo, Galveston-Houston, Grand Rapids, Paterson, and Pittsburgh.

[1670] (O.S.F.)—SISTER OF ST. FRANCIS OF SAVANNAH, MO. P

Founded in Austria, 1850. Founded in the United States, August 22, 1922.

Provincial House and Novitiate: La Verna Heights, Box 488, 104 E. Park, Savannah, MO 64485-0488. Tel: 816-324-3179; Fax: 816-324-6512. Sr. Kathleen Reichert, Prov. Supr.

Total number in community 29.

Ministry in the field of Education; CCD Centers; Health Care and Hospital Work; Housing for Elderly; Persons with Aids, Abuse Victims and Unwed Mothers; Pastoral Care; Food Pantry.

Legal Holdings and Titles: *Sisters of St. Francis of Savannah, Inc. Maintenance and Custodial Care Trust of the Franciscan Sisters of Savannah; La Verna Village Apartment Units for Senior Citizens and Handicapped; La Verna Village Nursing Home, Inc.; La Verna Heights Provincial House and Retirement Center.*

Represented in the Dioceses of Jefferson City and Kansas City-St. Joseph.

[1680] (O.S.F.)—SCHOOL SISTERS OF ST. FRANCIS P

Founded in the United States in 1874.

General Motherhouse: 1501 S. Layton Blvd., Milwaukee, WI 53215. Tel: 414-384-4105; Fax: 414-645-7198. Sr. Frances Brenner, O.S.F., Pres.; Sr. Phyllis Vater, First Vice Pres.; Sr. Raphaela Munch, Vice Pres.; Sr. Alida Lopez, Vice Pres.; Sr. Charlita Foxhoven, Treas.; Sr. Constance Halbur, Archivist.

Total in Congregation 1,590; Total in U.S. 1,040.

Properties owned: *St. Joseph Convent, Milwaukee, WI; Generalate-School Sisters of St. Francis, Inc.; School Sisters of St. Francis of St. Joseph's Convent, New Castle, Inc.*

U.S. Province: 1515 S. Layton Blvd., Milwaukee, WI 53215. Tel: 414-384-1515. Provincial Team: Sr. Celestine Schalk; Sr. Therese Thoenen; Sr. Jane Elyse Russell.

Sisters serve and staff: Universities, Colleges, Seminaries, High Schools, Grade Schools, Pre Schools, Adult and Special Education; National and Diocesan Offices; Hospitals and Nursing Homes; School & Parish Musicians; Retreat and Spiritual Direction; Social Ministries; Campus Ministry; Psychotherapy; Home Health Care Service; Religious Education and CCD; Pastoral Ministry; Pastoral Associate; Health Pastoral Care; Retirement Homes; Overseas Missions; Mission Projects; Special Service to Women; Fine Arts; Home Missions.

Properties owned and sponsored: *Alverno College, Milwaukee, WI; Clement Manor, Greenfield, WI; Villa Clement, West Allis, WI; Maryhill Manor, Niagara, WI; New Cassel, Omaha, NE; Clare Towers I, Milwaukee, WI; Clare Towers II, Milwaukee, WI; Telos, Inc., Milwaukee, WI; St. Clare Management, Inc., Milwaukee, WI; Marian Hall, Milwaukee, WI; Sacred Heart Center, Milwaukee, WI; St. Joseph Convent, Campbellsport, WI; School Sisters of St. Francis Foundation, Inc., Omaha, NE; School Sisters of St. Francis of St. Joseph's Convent, Milwaukee, WI; Vision Ministries, Milwaukee, WI; The School Sisters of Saint Francis of St. Joseph's Convent, Milwaukee, Wisconsin, Inc. - Congregational Support Charitable Trust, Milwaukee, WI.*

Represented in the Archdioceses of Anchorage, Chicago, Denver, Dubuque, Indianapolis, Los Angeles, Milwaukee, New York, Oklahoma City, Omaha, Portland-OR, St. Paul-Minneapolis, San Antonio, Santa Fe, Washington and the Dioceses of Buffalo, Charleston, Dodge City, Davenport, Des Moines, El Paso, Gallup, Great Falls, Green Bay, Jackson, Jefferson City, Joliet, Kansas City-St. Joseph, Knoxville, La Crosse, Lexington, Lincoln, Madison, Memphis, Nashville, New Ulm, Orange, Palm Beach, Phoenix, Rapid City, Rockford, St. Cloud, San Bernardino, San Diego, Santa Rosa, Springfield (IL), St. Petersburg, Superior, Trenton, Tucson, Venice, Wheeling-Charleston and Winona.

[1690] (O.S.F.)—SCHOOL SISTERS OF THE THIRD ORDER OF ST. FRANCIS (PITTSBURGH, PA.) P

First foundation in the U.S. in 1913.

General Motherhouse: *Mount Assisi Convent, 934 Forest Ave., Bellevue, Pittsburgh, PA 15202.*

Tel: 412-761-6004. Sr. Elaine Hromulak, O.S.F., Prov. Supr. Tel: 412-761-2355.

Total number in community 88.

Legal Title: *School Sisters of the Third Order of St. Francis; School Sisters of the Third Order of St. Francis, of Texas.*

Ministry in the following areas: the field of academic education at all levels; CCD Centers; Pastoral Ministry; Pastoral Associate; Residence Home for Aged Women; Mission Work in Chile & South Africa; Hospital Ministry; Campus Ministry; House of Prayer.

Represented in the Archdiocese of San Antonio and the Dioceses of Erie, Greensburg, Phoenix, Pittsburgh and San Angelo. Also in South Africa and Chile.

[1695] (O.S.F.)—SCHOOL SISTERS OF THE THIRD ORDER OF ST. FRANCIS (PANHANDLE, TEXAS) P

Founded in Austria, 1723; The Vienna Foundation in 1845. First founded in the United States, 1931.

General Motherhouse: Vienna, Austria.

American Center and Novitiate: P.O. Box 906, Panhandle, TX 79068. Tel: 806-537-3182. Mother M. Bernadette, Supr.

Total number in U.S. 26.

Ministry in the following areas: Grammar Schools; Confraternity Classes; Home for the Aged.

Represented in the Dioceses of Amarillo and Victoria.

[1700] (O.S.F.)—SCHOOL SISTERS OF THE THIRD ORDER OF ST. FRANCIS (BETHLEHEM, PA.) P

Founded in Austria, 1843. First founded in the United States, 1913.

General Motherhouse: Rome, Italy.

Bethlehem Province and Novitiate: 395 Bridge Path Rd., Bethlehem, PA 18017. Tel: 610-866-2597; Fax: 610-861-7478. Sr. M. Xavier Bomberger, Prov. Supr.

Sisters 62.

Properties owned: *St. Francis Academy Kindergarten; St. Francis Day Care; St. Francis Center for Renewal, Bethlehem, PA.*

Represented in the Archdiocese of Newark and the Dioceses of Allentown, Metuchen, Paterson, Scranton and Springfield (MA). Also in Chile, India and Rome, Italy.

[1705] (O.S.F.)—THE SISTERS OF ST. FRANCIS OF ASSISI P

(Sisters of Penance and Charity)

Founded in the United States in 1849.

General Motherhouse: *St. Francis Convent, 3221 S. Lake Dr., St. Francis, WI 53235-3799. Tel: 414-744-1160; Fax: 414-744-7193. Sr. Marita Maschmann, O.S.F., Dir.*

Total number in community 365.

Legal Titles: *The Sisters of St. Francis of Assisi; The Ongoing Community Support Fund of the Sisters of St. Francis.*

Goals of the Congregation are: to bring the healing, teaching, reconciling and liberating power of Jesus into the human situations in which we live and minister; to be in solidarity with the poor through the work of justice and peace; to appreciate and affirm and to encourage the development of each community member and each community apostolate for the sake of full effectiveness in the ministry of the Church; and to work effectively toward implementing co-responsibility, subsidiarity and accountability at all levels within the Congregation.

Sponsored Corporations: *St. Ann Center for Intergenerational Care, St. Francis, WI; St. Mary's Academy, Milwaukee, WI; Cardinal Stritch University, Milwaukee, WI; St. Coletta's of Wisconsin, Jefferson, WI; St. Coletta School Foundation of Jefferson Charitable Trust, Jefferson, WI; St. Coletta's of Illinois, Palos Park, IL; The Lt. Joseph P. Kennedy Jr. School for Exceptional Children, Palos Park, IL; St. Coletta's of Illinois Foundation, Palos Park, IL; St. Coletta's of Massachusetts: Cardinal Cushing School and Training Center, Hanover, MA; Cushing Residence, Inc., Hanover, MA; The Cardinal Cushing School Foundation of Hanover Charitable Trust, Hanover, MA; St. Coletta Day School, Braintree, MA. Services to the Elderly: *Alverno Housing Corporation, Jefferson, WI; Canticle Court, Inc.; Juniper Court, Inc., Milwaukee, WI.**

Represented in the Archdioceses of Boston, Chicago, Denver, Los Angeles, Milwaukee, Philadelphia, San Antonio, San Francisco, Santa Fe and the Dioceses of Birmingham, Cheyenne, Davenport, Des Moines, Duluth, Fall River, Joliet, Gary, Green Bay, La Crosse, Madison, Nashville, Palm Beach, Peoria, Phoenix, Portland-ME, Reno, Rockford,

San Diego, Santa Rosa, Steubenville, Superior, Toledo, Tucson and Winona. Also in Taiwan.

[1710] (O.S.F.)—CONGREGATION OF THE THIRD ORDER OF ST. FRANCIS OF MARY IMMACULATE, JOLIET, IL P

Founded in the United States, Joliet, Illinois, in 1865.

General Motherhouse: *St. Francis Convent, 520 Plainfield Ave., Joliet, IL 60435. Tel: 815-727-3686. Sr. Mary Jean Morris, O.S.F., Pres.; Sr. Marian Voelker, O.S.F., Community Archivist.*

Total number in community 334.

Legal Title: *Congregation of the Third Order of St. Francis of Mary Immaculate, Joliet, IL; Retirement Plan Trust of the Congregation of the Third Order of St. Francis of Mary Immaculate, Joliet, IL.*

Ministry in the following areas: School and Adult Education; Home for Emotionally Disturbed Children; Retirement Home; House of Prayer. Also engaged in Religious Education; Social Services; Spiritual Direction; Nursing and Health Services; Hospital and Parish Ministry; Food Service; and Prison ministry.

Represented in the Archdioceses of Boston, Chicago, Cincinnati, Denver, Los Angeles, Miami, Milwaukee, Omaha, St. Louis, Washington, and the Dioceses of Cleveland, Colorado Springs, Columbus, Fort Wayne-South Bend, Gary, Green Bay, Joliet, Lansing, Lexington, Palm Beach, Phoenix, Peoria, Rockford, St. Cloud, San Diego, St. Petersburg, Springfield-Cape Girardeau, Springfield (IL), Stockton, Superior, Toledo, Tucson, Venice and Youngstown. Also in Agana, Guam and Brazil.

[1720] (O.S.F.)—SISTERS OF THE THIRD ORDER REGULAR OF ST. FRANCIS OF THE CONGREGATION OF OUR LADY OF LOURDES P

Founded in the United States in 1877.

Administrative Center: *Assisi Heights, Rochester, MN 55903. Tel: 507-282-7441; Fax: 507-282-7762. Sr. Valerie Usher, O.S.F., Pres./Community Min. Tel: 507-280-2198. Sr. Mary Lonan Reilly, Community Archivist.*

Total number in community 403.

Properties owned and sponsored: *Tau Center, Winona, MN; Assisi Heights, Rochester, MN.*

Ministry in the following areas: Education Services; Pastoral Concerns Development; Religious Life Development; Spiritual Life Development; Community Life Development; Social Concerns Development; Business Services; Health Care Services; Support Services.

Represented in the Archdioceses of Baltimore, Chicago, Denver, Dubuque, Indianapolis, Newark, St. Paul-Minneapolis, Santa Fe, Seattle and Washington and the Dioceses of Brownsville, Charleston, Charlotte, Columbus, Colorado Springs, Covington, Duluth, Fargo, Gallup, Great Falls-Billings, Helena, Joliet, La Crosse, Las Cruces, Lexington, Madison, Memphis, New Ulm, Orange, Owensboro, Phoenix, Pueblo, St. Cloud, San Bernardino, San Diego, Sioux City, Sioux Falls, Springfield-Cape Girardeau, Springfield (IL), Superior, Tucson and Winona. Also in Thailand, Colombia, Peru and Kenya.

[1730] (O.S.F.)—CONGREGATION OF THE SISTERS OF THE THIRD ORDER OF ST. FRANCIS, OLDENBURG, IN. P

Founded in U.S., Oldenburg, Indiana in 1851.

General Motherhouse and Novitiate: *Convent of the Immaculate Conception, Oldenburg, IN 47036. Tel: 812-934-2475. Sr. Amy Kistner, Congregational Minister.*

Total number in community 372.

Sisters serve & staff: Liberal Arts College, Academy, High Schools, Elementary Schools; Navajo, Crow Indian and Cheyenne Missions; Religious Education Centers; Hospital & Parish Ministry; Apostolate of Aging; Diocesan Offices; Retreat & Counseling Ministry; Hispanic Ministry; Justice & Peace Offices; Clerical Staff; Social Services; Foreign Missions: Mexico & New Guinea.

Properties owned: *Marian College, Indianapolis, IN; ICA Academy, Oldenburg, IN.*

Represented in the Archdioceses of Chicago, Cincinnati, Detroit, Indianapolis, Los Angeles, New York, St. Louis and the Dioceses of Charleston, Cleveland, Columbus, Covington, El Paso, Evansville, Fort Wayne, Gallup, Great Falls-Billings, Helena, Jefferson City, Lexington, Peoria, Springfield-IL, St. Augustine, St. Petersburg and Wheeling-Charleston. Also in Korea and Mexico.

ARTICLES OF AMENDMENT

BE IT RESOLVED: the name of the Wisconsin non-stock (nonprofit) corporation currently known as ST. ANN ADULT DAY CARE, INC. shall be changed to ST. ANN CENTER FOR INTERGENERATIONAL CARE, INC.

BE IT FURTHER RESOLVED: Articles of Amendment which amend Article I of the current Articles of Incorporation to reflect such change of corporate name shall be filed with the office of the Wisconsin Department of Financial Institutions, Corporate Division, and recorded in the office of the Register of Deeds for Milwaukee County, Wisconsin in accordance with the requirements of Chapter 181 of the Wisconsin Statutes.

The undersigned officers of the St. Ann Adult Day Care, Inc., a Wisconsin corporation with principal office in Milwaukee County, Wisconsin hereby certify that:

1. The foregoing resolution was reviewed and approved at the meeting of the directors of the corporation held on November 18, 1996 by affirmative vote of 12 out of 12 directors then in office and recommended to the corporation's members for approval and adoption in accordance with provisions for amendment set forth in the bylaws of the corporation;

2. There are three members of the corporation, all of whom have voting rights; and

3. The foregoing amendment of the corporation's Articles of Incorporation was adopted at a special meeting of the corporation's members on January 22, 1997 by unanimous affirmative vote of the members, all of whom were present at the meeting.

The corporation has no corporate seal.

Executed in triplicate this 1st day of March, 1997.

By: [Signature]  
Sr. Edna Lonergan, OSF, President

By: [Signature]  
Ms. Mary C. Ory, Secretary

This document was drafted by Attorney Robert E. Koenig.

After recording, please return to:

Robert E. Koenig, 757 North Water Street, Milwaukee, WI 53202

ARTICLES OF AMENDMENT

Entered in PCO

BE IT RESOLVED: the name of the Wisconsin non-stock (nonprofit) corporation currently known as ST. ANN ADULT DAY CARE, INC. shall be changed to ST. ANN CENTER FOR INTERGENERATIONAL CARE, INC.

BE IT FURTHER RESOLVED: Articles of Amendment which amend Article I of the current Articles of Incorporation to reflect such change of corporate name shall be filed with the office of the Wisconsin Department of Financial Institutions, Corporate Division, and recorded in the office of the Register of Deeds for Milwaukee County, Wisconsin in accordance with the requirements of Chapter 181 of the Wisconsin Statutes.

The undersigned officers of the St. Ann Adult Day Care, Inc., a Wisconsin corporation with principal office in Milwaukee County, Wisconsin hereby certify that:

1. The foregoing resolution was reviewed and approved at the meeting of the directors of the corporation held on November 18, 1996 by affirmative vote of 12 out of 12 directors then in office and recommended to the corporation's members for approval and adoption in accordance with provisions for amendment set forth in the bylaws of the corporation;

2. There are three members of the corporation, all of whom have voting rights; and

3. The foregoing amendment of the corporation's Articles of Incorporation was adopted at a special meeting of the corporation's members on January 22, 1997 by unanimous affirmative vote of the members, all of whom were present at the meeting.

The corporation has no corporate seal.

Executed in triplicate this 1st day of March, 1997.

By: [Signature]  
Sr. Edna Lonergan, OSF, President

By: [Signature]  
Ms. Mary C. Ory, Secretary

This document was drafted by Attorney Robert E. Koenig.  
After recording, please return to:  
Robert E. Koenig, 757 North Water Street, Milwaukee, WI 53202

JUL 08 1997

417369A

# ARCHDIOCESE OF MILWAUKEE

3501 S. Lake Drive • P.O. Box 07912 • Milwaukee, WI 53207-0912 • (414) 769-3300

The Chancery  
(414) 769-3340

January 5, 1995

The Reverend Scott Wallenfelsz, SDS  
Director of the Office of  
Administration and Business  
Sisters of St. Francis of Assisi  
3221 South Lake Drive  
Milwaukee, WI 53235-3799

Dear Father Wallenfelsz,

Re: St. Ann Adult Day Care, Inc.

We have reviewed the corporation's application for inclusion in the USCC Group Ruling ("Group Ruling") and listing in the Official Catholic Directory ("OCD"). Based upon the application and supporting documentation, we have approved its inclusion in the Group Ruling and its listing in the next edition of the OCD. Please inform this office of any changes in the corporation's name, address or corporate form, and of any material changes in its purposes, activities or sources of support.

This letter establishes the corporation's exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code ("Code") in the interim until publication of the next edition of the OCD. Please retain it in your permanent records.

A copy of our letter to the OCD is enclosed.

Sincerely,

  
(Ms.) Barbara Anne Cusack  
Chancellor

BAC/mk  
Enc.

cc: Sister Doris Pehowski, OSF

burgh and San Angelo. Also in South Africa and Chile.

- [1695] (O.S.F.)—SCHOOL SISTERS OF THE THIRD ORDER OF ST. FRANCIS (PANHANDLE, TEXAS) P  
Founded in Austria, 1723; The Vienna Foundation in 1845. First founded in the United States, 1931.  
GENERAL MOTHERHOUSE: Vienna, Austria.  
AMERICAN CENTER AND NOVITIATE: P.O. Box 906, Panhandle, TX 79068. Tel: 806-537-3182. Mother M. Bernadette, Supr.  
Total number in U.S. 26.  
Ministry in the following areas: Grammar Schools; Confraternity Classes; Home for the Aged.  
Represented in the Dioceses of Amarillo and Victoria.

- [1700] (O.S.F.)—SCHOOL SISTERS OF THE THIRD ORDER OF ST. FRANCIS (BETHLEHEM, PA.) P  
Founded in Austria, 1843. First founded in the United States, 1913.  
GENERAL MOTHERHOUSE: Rome, Italy.  
BETHLEHEM PROVINCE AND NOVITIATE: 395 Bridle Path Rd., Bethlehem, PA 18017. Tel: 610-866-2597; Fax: 610-861-7478. Sr. M. Xavier Bomberger, Prov. Supr.  
Sisters 63.  
Properties owned: St. Francis Academy Kindergarten; St. Francis Day Care; St. Francis Center for Renewal, Bethlehem, PA.  
Represented in the Archdiocese of Newark, and the Dioceses of Allentown, Metuchen, Paterson, Scranton and Springfield (MA). Also in Chile, India and Rome, Italy.

- [1705] (O.S.F.)—THE SISTERS OF ST. FRANCIS OF ASSISI (Sisters of Penance and Charity) P  
Founded in the United States in 1849.  
GENERAL MOTHERHOUSE: St. Francis Convent, 3221 S. Lake Dr., St. Francis, WI 53235-3799. Tel: 414-744-1160; Fax: 414-744-7193. Sr. Marita Maschmann, O.S.F., Dir.  
Total number in community 378.  
Legal Titles: *The Sisters of St. Francis of Assisi; The Ongoing Community Support Fund of the Sisters of St. Francis.*  
Goals of the Congregation are: to bring the healing, teaching, reconciling and liberating power of Jesus into the human situations in which we live and minister; to be in solidarity with the poor through the work of justice and peace; to appreciate and affirm and to encourage the development of each community member and each community apostolate for the sake of full effectiveness in the ministry of the Church; and to work effectively toward implementing co-responsibility, subsidiarity and accountability at all levels within the Congregation.

Sponsored Corporations: St. Ann Adult Day Care, St. Francis, WI; St. Mary's Academy, Milwaukee, WI; Cardinal Stritch College, Milwaukee, WI; St. Coletta's, Jefferson, WI; St. Coletta School Foundation of Jefferson Charitable Trust, Jefferson, WI; St. Coletta's of Illinois, Palos Park, IL; The Lt. Joseph P. Kennedy Jr. School for Exceptional Children, Palos Park, IL; St. Coletta's of Illinois Foundation, Palos Park, IL; St. Coletta's of Massachusetts: Cardinal Cushing School and Training Center, Hanover, MA; Cushing Residence, Inc., Hanover, MA; The Cardinal Cushing School Foundation of Hanover Charitable Trust, Hanover, MA; St. Coletta Day School, Braintree, MA. Services to the Elderly: Alverno Housing Corporation, Jefferson, WI; Canticle Court, Inc.; Juniper Court, Inc., Milwaukee, WI.

Represented in the Archdioceses of Boston, Chicago, Denver, Los Angeles, Milwaukee, Philadelphia, San Antonio, San Francisco, Santa Fe and Seattle, and the Dioceses of Birmingham, Cheyenne, Denver, Des Moines, Fall River, Joliet, Gary, Green Bay, La Crosse, Little Rock, Madison, New Ulm, Palm Beach, Peoria, Phoenix, Reno-Las Vegas, Rockford, San Diego, San Jose, Santa Rosa, Steubenville, Superior, Toledo, Tucson and Winona. Also in Taiwan.

- [1710] (O.S.F.)—CONGREGATION OF THE THIRD ORDER OF ST. FRANCIS OF MARY IMMACULATE, JOLIET, IL P  
Founded in the United States, Joliet, Illinois, in 1865.  
GENERAL MOTHERHOUSE: St. Francis Convent, 520 Plainfield Ave., Joliet, IL 60435. Tel: 815-727-3686. Sr. Mary Jean Morris, O.S.F., Pres.; Sr. Marian Voelker, O.S.F., Community Archivist.

Total number in community 351.

Legal Title: *Congregation of the Third Order of St. Francis of Mary Immaculate, Joliet, IL; Retirement Plan Trust of the Congregation of the Third Order of St. Francis of Mary Immaculate, Joliet, IL.*

Ministry in the following areas: School and Adult Education; Home for Emotionally Disturbed Children; Retirement Home; House of Prayer. Also engaged in Religious Education; Social Services; Spiritual Direction; Nursing and Health Services; Hospital and Parish Ministry; Food Service; and Prison ministry.

Represented in the Archdioceses of Boston, Chicago, Cincinnati, Denver, Detroit, Dubuque, Indianapolis, Los Angeles, Miami, New York, Omaha, St. Louis, Washington, and the Dioceses of Cleveland, Colorado Springs, Columbus, Dodge City, Fort Wayne-South Bend, Gary, Joliet, Lansing, Lexington, Palm Beach, Phoenix, Peoria, Rockford, St. Cloud, St. Petersburg, San Diego, Springfield, Springfield-Cape Girardeau, Springfield (IL), Stockton, Superior, Toledo, Tucson, Venice and Youngstown. Also in Agana, Guam and Brazil.

- [1720] (O.S.F.)—SISTERS OF THE THIRD ORDER REGULAR OF ST. FRANCIS OF THE CONGREGATION OF OUR LADY OF LOURDES P

Founded in the United States in 1877.

ADMINISTRATION CENTER: Assisi Heights, Rochester, MN 55903. Tel: 507-280-2198; Fax: 507-282-7762. Sr. Valerie Usher, O.S.F., Pres./Community Min. Tel: 507-280-2198. Sr. Mary Lonan Reilly, Community Archivist.

Total number in community 420.

Properties owned and sponsored: *Tau Center, Winona, MN; Assisi Heights, Rochester, MN; Saint Anne Hospice, Winona, MN.*

Ministry in the following areas: Education Services; Pastoral Concerns Development; Religious Life Development; Spiritual Life Development; Community Life Development; Social Concerns Development; Business Services; Health Care Services; Support Services.

Represented in the Archdioceses of Baltimore, Boston, Chicago, Denver, Dubuque, Indianapolis, Milwaukee, Newark, Oklahoma City, St. Paul-Minneapolis, St. Louis, Santa Fe, Seattle and Washington, and the Dioceses of Brownsville, Charleston, Charlotte, Columbus, Colorado Springs, Covington, Duluth, Fargo, Fort Wayne-South Bend, Great Falls-Billings, Helena, Joliet, La Crosse, Lexington, Madison, Memphis, New Ulm, Orange, Owensboro, Pueblo, St. Cloud, San Bernardino, San Diego, Savannah, Sioux City, Sioux Falls, Springfield-Cape Girardeau, Springfield (IL), Superior, Tucson and Winona. Also in Thailand, Colombia, Peru and Kenya.

- [1730] (O.S.F.)—CONGREGATION OF THE SISTERS OF THE THIRD ORDER OF ST. FRANCIS, OLDENBURG, IN. P

Founded in U.S., Oldenburg, Indiana in 1851.

GENERAL MOTHERHOUSE AND NOVITIATE: *Convent of the Immaculate Conception, Oldenburg, IN 47036.* Tel: 812-934-2475. Sr. Amy Kistner, Congregational Minister.

Total number in community 385.

Sisters serve & staff: Liberal Arts College, Academy, High Schools, Elementary Schools; Navajo, Crow Indian and Cheyenne Missions; Religious Education Centers; Hospital & Parish Ministry; Apostolate of Aging; Diocesan Offices; Retreat & Counseling Ministry; Hispanic Ministry; Justice & Peace Offices; Clerical Staff; Social Services.

Properties owned: *Marian College, Indianapolis, IN; ICA Academy, Oldenburg, IN.*

Represented in the Archdioceses of Chicago, Cincinnati, Detroit, Indianapolis, Los Angeles, New York, St. Louis, and the Dioceses of Cleveland, Columbus, Covington, Evansville, Fort Wayne, Gallup, Great Falls-Billings, Helena, Jefferson City, Lexington, Peoria, St. Augustine and Wheeling-Charleston. Also in Korea and Mexico.

- [1760] (O.S.F.)—SISTERS OF THE THIRD ORDER OF ST. FRANCIS OF PENANCE AND OF CHARITY P

Founded in Tiffin, Ohio in 1869.

GENERAL MOTHERHOUSE: St. Francis Convent, St. Francis Ave., Tiffin, OH 44883. Tel: 419-447-0435; Fax: 419-447-1612. Sr. Jacquelyn Doecker, Community Minister.

Total number in community 153.

Legal Title: *Sisters of St. Francis of Tiffin, OH.*

Properties Owned or Sponsored: *St. Francis Villas, Inc., St. Francis Home, Inc., Tiffin, OH.*

Ministry in the following areas: Parochial Schools; Ministry to the Aged; Parish Ministry; Retreat and

# ARCHDIOCESE OF MILWAUKEE

3501 S. Lake Drive • P.O. Box 07912 • Milwaukee, WI 53207-0912 • (414) 769-3300

The Chancery  
(414) 769-3340

January 5, 1995

Entered in PCG

Ms. Jeanne Hanline  
Managing Editor  
THE OFFICIAL CATHOLIC DIRECTORY  
121 Chanlon Road  
New Providence, NJ 07974

Dear Ms. Hanline,

With this letter, in behalf of Archbishop Rembert G. Weakland, O.S.B., I formally instruct you to list in the next edition of THE OFFICIAL CATHOLIC DIRECTORY, under the section of the Archdiocese of Milwaukee (L) Homes for Aged and Nursing Homes, St. Ann Adult Day Care, Inc.

This corporation has met with all pertinent requirements for such listing and so should come under the terms of the group ruling on Federal Taxes and Tax Returns issued to the USCC. The application and authorization are on file at our Chancery.

Following is the pertinent information:

Name: St. Ann Adult Day Care, Inc.

Address: 3221 South Lake Drive  
St. Francis, Wisconsin 53235


Phone: (414) 482-1340

Director: Sr. Edna Lonergan, O.S.F.

Sponsor: Sisters of St. Francis of Assisi  
St. Francis, Wisconsin

(Purpose: Provides day care services for low income, disabled, frail, elderly adults. In addition, St. Ann Adult Day Care, Inc., serves individuals with special needs because of Alzheimer's Disease and other forms of dementia. Also offers mental, physical, and emotional support for frail elderly with moderate to severe impairment through personal hygiene services, rehabilitation therapy, training, hot meals, education, recreation, occupational therapy, and music therapy.)

Sincerely Yours,

  
(Ms.) Barbara Anne Cusack  
Chancellor

BAC/mk

cc: Rev. Scott Wallenfelsz, SDS  
Sister Doris Pehowski, OSF

# ARCHDIOCESE OF MILWAUKEE

3501 S. Lake Drive • P.O. Box 07912 • Milwaukee, WI 53207-0912 • (414) 769-3300

The Chancery  
(414) 769-3340

January 5, 1995

The Reverend Scott Wallenfelsz, SDS  
Director of the Office of  
Administration and Business  
Sisters of St. Francis of Assisi  
3221 South Lake Drive  
Milwaukee, WI 53235-3799

Dear Father Wallenfelsz,

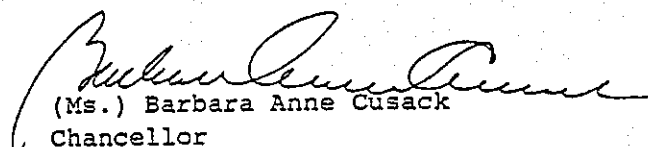
Re: St. Ann Adult Day Care, Inc.

We have reviewed the corporation's application for inclusion in the USCC Group Ruling ("Group Ruling") and listing in the Official Catholic Directory ("OCD"). Based upon the application and supporting documentation, we have approved its inclusion in the Group Ruling and its listing in the next edition of the OCD. Please inform this office of any changes in the corporation's name, address or corporate form, and of any material changes in its purposes, activities or sources of support.

This letter establishes the corporation's exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code ("Code") in the interim until publication of the next edition of the OCD. Please retain it in your permanent records.

A copy of our letter to the OCD is enclosed.

Sincerely,

  
(Ms.) Barbara Anne Cusack  
Chancellor

BAC/mk  
Enc.

cc: Sister Doris Pehowski, OSF

COPY



Office of the General Counsel

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

June 30, 1993

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

SUBJECT: 1993 Group Ruling

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

Enclosed is a copy of the group ruling issued on June 7, 1993 by the Internal Revenue Service ("IRS"), with respect to the federal tax status of organizations listed in the 1993 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 ¶3 of "Explanation" below); and
- (2) the deductibility, for federal income, gift and estate tax purposes, of contributions to such organizations.

The 1993 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 1993 group ruling is consistent with the 1992 ruling. It incorporates by reference the conditions set forth in the 1983 ruling that USCC must meet to maintain the group exemption.



COPY

Internal Revenue Service

Department of the Treasury

District  
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Telephone: (410) 962-6058

Entered in POC

▷ JUN - 7 1993

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

*St. Ann Adult  
Day Care*

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 1993 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 1993 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.

The 1993 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 1993 OCD with an asterisk (\*), which is explained at page ix, and which indicates that the organization has an independent IRS exemption determination and 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 1993" (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 1993 OCD and covered by the group ruling are deductible for federal income, gift, and estate tax purposes.

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 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. In addition, 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.<sup>3/</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 exemption from the Form 990 filing requirement merely because an organization is listed in the OCD. Organizations required to file 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>4/</sup>; the exclusively religious activities of religious orders; schools below college level affiliated with a church or operated by a religious order; church-controlled 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 purposes;<sup>5/</sup> and organizations with gross receipts normally not in excess of

---

<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.

<sup>2/</sup> I.R.C. §3121(b)(8)(A).

<sup>3/</sup> Rev. Rul. 77-290, 1977-2 C.B. 26.

<sup>4/</sup> 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.

<sup>5/</sup> Notice 84-2, 1984-1 C.B. 331.

\$25,000.<sup>5/</sup> In addition, IRS has excused certain internally-supported church affiliates from the Form 990 filing requirement.<sup>1/</sup> Organizations that are required to file must upon request make available for public inspection a copy of the Form 990 and all required schedules and attachments (other than lists of contributors) during regular business hours at the organization's principal office and at any regional or district offices with 3 or more employees. The Form 990 for a particular year must be made available for three years beginning with the due date of the return.

8. Revenue Procedure 75-50. Rev. Proc. 75-50<sup>2/</sup> 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. Attempts to influence legislation both directly and through grassroots lobbying are affected by 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 definitive answer regarding what percentage constitutes "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

---

<sup>5/</sup> Announcement 82-88, 1982-25 I.R.B. 23.

<sup>1/</sup> Rev. Proc. 86-23, 1986-1 C.B. 564.

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

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 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. Another important ruling is the Treasury determination letter issued to USCC on December 11, 1970. It affirms the non-private foundation status of organizations listed in the OCD. Unlike the group ruling, this letter is not reissued because its applicability is not limited to a particular edition of the OCD. Since organizations listed in the OCD are not private foundations, they are exempt from the restrictions imposed on such organizations by the Tax Reform Act of 1969. The December 11, 1970 determination letter also 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.

12. Distribution of OCD. Copies of the OCD have been made available by USCC to the IRS National Office and to appropriate IRS district offices to facilitate administration of the group ruling.

13. 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 used on Form SS-4, Request for Employer Identification Number, because IRS may include USCC as part of the organization's name when it enters the organization in its computer.

14. Responsibilities under Group Ruling. The 1993 group ruling incorporates by reference procedures outlined in the 1983 ruling that are the responsibility of the USCC Office of General Counsel. However, diocesan officials who compile OCD information for transmittal to P.J. Kennedy & Sons are responsible for the accuracy of such information.

\* \* \* \* \*

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.