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Federal Tax Exempt Status of St. Coletta School under IRC 501 (c)(3)

In the group ruling issued to St. Coletta School on July 10, 1987 by the United States Treasury Department, Internal Revenue Service regarding the Federal tax exempt status of organizations listed in the 1987 edition of the Official Catholic Directory, published by P. J. Kenedy and Sons, N.Y.C. Page 2, Explanation 1 of the ruling states:

"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 1987 are exempt from Federal income tax under section 501 (c)(3) of the Code."

St. Coletta School, Jefferson, Wisconsin, is listed on page 495 of the 1987 edition of the Official Catholic Directory, and is certified by the Internal Revenue Service as a tax exempt charitable institution. A 176292

St. Coletta School is incorporated as a non-profit, non-stock corporation under Chapter 181 of the Statutes of the State of Wisconsin. #ES 0595

Internal Revenue Service

Department of the Treasury

*St. Coletta School*

District  
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

▷ September 19, 1989

Telephone: (301) 962-4768

United States Catholic Conference  
Office of General Counsel  
3211 - 4th Street, N.E.  
Washington, D.C. 20017-1194

Dear Ms. Holloran:

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 1945, 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 1936 Code. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 1989 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 of Director 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 1989 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.

United States Catholic Conference

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 1990 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 April 17, 1983 remain in full force and effect.

Sincerely yours,



Phil Brand  
District Director

cc: Mark E. Chopko  
General Counsel  
1312 Massachusetts Ave., N.W.  
Washington, D.C. 20005

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# CERTIFICATE OF EXEMPT STATUS

Religious, Charitable, Scientific or  
Educational Organization)  
FORM ST-4

Sales to the below named organization are exempt from taxation under the Wisconsin  
Sales and Use Tax Law pursuant to Section 77.54(9a) of the Wisconsin Statutes.

This certificate is valid until revoked by the Wisconsin Department of Taxation.

STATE OF WISCONSIN  
DEPARTMENT OF TAXATION  
SALES AND USE TAX DIVISION  
MADISON 2, WISCONSIN

EXEMPTION CERTIFICATE NUMBER

ES 0595

DATE

FEB 7 62

St. Coletta School  
Rt. 1  
Jefferson, Wisconsin

*John H. Horne*  
COMMISSIONER

## IMPORTANT:

Sales to Your Organization Are Taxable Unless  
You Furnish Your Supplier With the Certificate  
Number Shown Above.