

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

St. Mary's Catholic School

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.

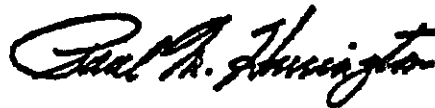
Ms. Deirdre Halloran

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,



Paul M. Harrington
District Director

- Res., 1509 Grand Ave., 53403. Tel: 414-637-8374.
 School—1510 Villa St., 53403. Tel: 414-637-7673.
 Barbara Kozleuchar, Prin.
 Teachers 13; Students 260.
Catechesis/Religious Programs—Students 206.
- 4—**HOLY TRINITY**, (1914) (Slovak), Rev. Louis P. Luljak.
 Res., 1754 Grand Ave., 53403-2693. Tel: 414-634-6926. [JC]
- 5—**ST. EDWARD'S**, (1919), Rev. Richard J. Molter.
 Office: 1430 Grove Ave., 53405. Tel: 414-636-8040;
 Fax: 414-636-8052.
 Res., 1401 Grove Ave., 53405. Tel: 414-636-8049.
 School—1435 Grove Ave., 53405. Tel: 414-636-8044.
 Joseph Majowski, Prin.
 Dominican Sisters (Racine) 1; Lay Teachers 22;
 Students 410.
Catechesis/Religious Programs—Tel: 414-636-8042.
 Students 208.
- 6—**ST. JOHN NEPOMUK**, (1896), Rev. Thomas F. Lijewski.
 Res., 700 English St., 53402. Tel: 414-634-5647. [JC]
- School—1923 Green St., 53402. Tel: 414-637-9349.
 School Sisters of St. Francis 2; Lay Teachers 9;
 Students 124.
- 7—**ST. JOSEPH'S**, (1875), Rev. Richard J. Stoffel.
 Office: 1532 N. Wisconsin St., 53402. Tel: 414-633-8284.
 Res., 1712 Chatham St., 53402. Tel: 414-632-6487. [JC 4]
- School—1525 Erie St., 53402. Tel: 414-633-2403.
 Charles T. Cooper, Prin.
 Lay Teachers 14; Students 245.
Catechesis/Religious Programs—Tel: 414-633-9005. Susan Gehrig, D.R.E.
 Students 205.
- 8—**ST. LUCY'S**, Rev. Jeffrey M. Thielen.
 Res., 3059 Carpenter Ave., 53403. Tel: 414-554-1801; Fax: 414-554-2009.
 School—3035 Drexel, 53403. Tel: 414-554-1091.
 Lay Teachers 9; Students 273.
Catechesis/Religious Programs—Sandra Gottfredsen, D.R.E.
 Students 360.
- MARY'S BY THE LAKE, (1852), Rev. Leon J. Schneider, Admin.; Deacon James Devona.
 Mailing Address: Box 1782, 53401-1782.
 Res., 1440 Main, 53403. Tel: 414-633-2336. [JC]
 Church—7605 Lakeshore Dr., 53402. Tel: 414-639-3616.
- 10—**ST. PATRICK'S**, (1856), Deacons Russell A. Misurelli; Emilio Coca.
 Res., 1100 Erie St., 53402. Tel: 414-637-7619. [JC 4]
- 11—**ST. PAUL THE APOSTLE**, (1965), Rev. Paul M. Esser; Deacon Willard Widmar.
 Res., 5700 Washington Ave., 53406-4082. Tel: 414-886-0530; Fax: 414-886-0737. [JC]
Catechesis/Religious Programs—Tel: 414-886-0531. Barbara Krieger, D.R.E.
 Students 300.
- 12—**ST. RITA'S**, (1925), Revs. Joseph G. Stobba, O.S.A.; John T. Shirley, O.S.A.
 Res., 4339 Douglas Ave., 53402. Tel: 414-639-3223; Fax: 414-681-0628. [CEM]
 School—Tel: 414-639-3333.
 Lay Teachers 11; Students 275.
Catechesis/Religious Programs—Tel: 414-639-6280.
 Students 250.
- 13—**ST. ROSE**, (1886), Rev. Russell G. Roetzer.
 Res., 715 Eleventh St., 53403. Tel: 414-633-1796.
- 14—**SACRED HEART**, (1916), Very Rev. Joseph F. Horanec; Deacon Joseph H. Hying.
 Res., 2201 Northwestern Ave., 53404. Tel: 414-634-5526.
 School—2023 Northwestern Ave., 53404. Tel: 414-637-2012. Mrs. Patricia McGrane, Prin.
 Sisters 1; Lay Teachers 10; Students 255.
Catechesis/Religious Programs—Tel: 414-634-3607. Alan McCauley, D.R.E.
 Students 213.
- 15—**ST. STANISLAUS**, (1904) (Polish), Rev. Louis P. Luljak.
 Res., Also serves Holy Trinity, Racine. 1754 Grand Ave., 53403. Tel: 414-634-6926. [JC]
 Tom Lake, Sheboygan Co., St. Mary's (1855), Very Rev. Richard J. Cerpich.
 Res., 230 Butler St., 53075. Tel: 414-994-4380; Fax: 414-994-2805. [CEM]
 School—Also serves St. Nicholas, Dacada & St. Patrick, Adell. 306 Butler St., 53075. Tel: 414-994-9962.
 Sisters 1; Lay Teachers 7; Students 182.
Catechesis/Religious Programs—Students 155.
 Reeseville, Dodge Co., Holy Family (1901), Rev. Edward J. Hussli.
- Res., 302 Prairie St., P.O. Box 277, 53579. Tel: 414-927-3102. [CEM 2]
 Mission—Elba, Dodge Co., St. Columbkille, WI0802
 County TT, Columbus, 53925. Tel: 414-623-3989.
- Richfield, Washington Co., St. Mary (1854) (German), Rev. Walter J. Vogel.
 Res., 2414 Hillside Rd., 53076. Tel: 414-628-3533. [CEM]
- Ripon, Fond du Lac Co., St. Patrick (1858), Rev. John A. Schmitz.
 Res., 218 Blossom St., 54971. Tel: 414-748-2345. [CEM]
- School—222 Blossom St., 54971. Tel: 414-748-3760.
 David Stauffacher, Prin.
 Lay Teachers 7; Students 80.
Catechesis/Religious Programs—Students 238.
 St. Wenceslaus (1896) (Polish), Rev. William L. Telle.
 Res., 411 E. Fond du Lac St., 54971-1591. Tel: 414-748-2325.
Catechesis/Religious Programs—Tel: 414-748-3826.
 Students 146.
- Rubicon, Dodge Co., St. John's (1870) (German), Rev. Laurin J. Wenig.
 Res., 148 W. Lehman, Neosho, 53059. Tel: 414-625-3144. [CEM][JC]
 Church—W1170 Rome Rd., P.O. Box 17, 53078. Tel: 414-673-3380.
Catechesis/Religious Programs—Tel: 414-673-3380.
 Students 197.
- St. Cloud, Fond du Lac Co., St. Cloud (1870) (German), Rev. Peter P. Kutch, O.F.M.Cap.
 Res., 924 Main St., P.O. Box 138, 53079. Tel: 414-999-2011. [CEM]
 School—(Grades 6-8) 920 Main St., Box 89, 53079-0138. Tel: 414-999-2411. Mrs. Jeanette Jankowski, Bldg. Coord. Consolidated Parochial Elementary School. See Holy Cross, Mount Calvary.
- St. Francis, Milwaukee Co., Sacred Heart of Jesus (1868), Rev. Alexandra Guliano, Parish Dir.
 Res., 3635 S. Kinnickinnic Ave., 53235. Tel: 414-481-2330; Fax: 414-744-7222. [CEM]
 School—Tel: 414-744-2483. Sr. Josefa Kuhle, S.S.S.F., Prin.
 Sisters 2; Lay Teachers 14; Students 261.
Catechesis/Religious Programs—Students 115.
- St. George, Sheboygan Co., St. George (1860), Rev. Eugene D. Winkler; Deacon William T. Jens.
 Res., N3589 County Rd. A E., Sheboygan Falls, 53085. Tel: 414-467-4576. [CEM]
 Mission—Lima, Sheboygan Co., St. Rose, N3589 County Rd. A E., 53085. [CEM]
- St. Joe, Fond du Lac Co., St. Joseph's (1858) (German), Rev. Peter P. Kutch, O.F.M.Cap.
 Res., W620 County G, P.O. Box 138, St. Cloud, 53079-0138. Tel: 414-999-3131. [CEM]
- St. Kilian, Fond du Lac Co., St. Kilian's (1848), Rev. Wayne J. Barta, Admin. in res., Rev. Victor A. Kemmer.
 Res., N185 Hwy. W, Rte. 4, Campbellsport, 53010. Tel: 414-626-2636. [CEM]
- St. Lawrence, Washington Co., St. Lawrence (1846) (German), Rev. Alois R. Van Beek.
 Res., 4886 Hwy. 175, Hartford, 53027. Tel: 414-644-5701. [CEM]
Catechesis/Religious Programs—Tel: 414-644-0011.
 Students 188. Also serves St. Matthias, Nabob.
- St. Michael, Washington Co., St. Michael's (1846) (German), Rev. Roger A. Zens.
 Res., 8877 Forestview Rd., Kewaskum, 53040. Tel: 414-334-5270. [CEM]
Catechesis/Religious Programs—Tel: 414-334-4195. Sr. Eileen Curran, S.S.N.D., D.R.E.
 Students 198.
 Mission—Farmington, Washington Co., St. John of God, 1488 Highland Dr., 53040. [CEM]
- St. Peter, Fond du Lac Co., St. Peter (1867) (German), Rev. William M. Heffron.
 Res., N8079 Church Rd., Malone, 53049. Tel: 414-921-3583. [CEM]
Catechesis/Religious Programs—W. 3880 Evergreen Ct., Malone, 53049. Tel: 414-922-3914.
 Students 169.
- Saukville, Ozaukee Co., Immaculate Conception (1858), Rev. Karl H. Acker.
 Res., 145 W. Church St., 53080. Tel: 414-284-0276. [CEM]
 School—341 S. Dries St., 53080. Tel: 414-284-0277.
 Sr. Jean Hassenberg, S.S.N.D., Prin.
 Sisters 1; Lay Teachers 5; Students 60.
Catechesis/Religious Programs—Students 224.
- Sharon, Walworth Co., St. Catherine, Rev. Thomas McKenna, Parish Dir.
 Mailing Address: P.O. Box 502, 53585. Tel: 414-736-4615.
 Res., Tel: 815-569-2530. [CEM]
- Sheboygan, Sheboygan Co.,
 1—**ST. CLEMENT'S**, (1914), Rev. Robert Rodriguez; Deacon Baleriano Gonzales.
 Res., 522 New York Ave., 53081. Tel: 414-457-4629. [JC]
 2—**SS. CYRIL AND METHODIUS**, (1910) (Slovenian), Rev. Richard J. Fleischman.
 Res., 822 New Jersey Ave., 53081. Tel: 414-457-7110. [CEM]
 3—**ST. DOMINIC**, (1927), Rev. James J. Jarumbo.
 Res., 2133 N. 22nd St., 53081. Tel: 414-458-8787. [JC]
 School—2100 N. 21st St., 53081. Tel: 414-452-8747.
 Peggy Henseler, Prin.
 Lay Teachers 11; Students 151.
Catechesis/Religious Programs—Tel: 414-458-5390. Brian Reindl, D.R.E.
 Students 549.
- 4—**HOLY NAME**, (1845) (German), Rev. Daniel J. Sanders; Deacon August Meyer.
 Res., 807 Superior Ave., 53081. Tel: 414-458-7721; Fax: 414-459-9108. [CEM]
 School—814 Superior Ave., 53081. Tel: 414-452-1571. Valerie Black, Prin.
 Lay Teachers 22; Students 335.
Catechesis/Religious Programs—Tel: 414-452-0129. D.R.E.: Mary Ann Zoch; Sue Seymour.
 Students 202.
- 5—**IMMACULATE CONCEPTION**, (1903) (Lithuanian), Unassigned. Rev. Glenn E. Powers.
 Res., 2705 S. 14 St., 53081. Tel: 414-457-3967. [CEM]
 School—Christ Child Academy.
 (Grades K-5): 1449 S. 12th St., 53081. Tel: 414-459-2663; (Grades 6-8): 2722 Henry St., 53081. Tel: 414-459-2660. Carla Koepf, Prin.
 Lay Teachers 15; Students 187.
Catechesis/Religious Programs—Tel: 414-459-2665. Sr. Juliette Parlow, I.H.M., D.R.E.
 Students 196.
- 6—**ST. PETER CLAVER**, (1888) (German), Revs. Brian J. Szyzsko; Paul J. Fliss.
 Res., 1444 S. Eleventh St., 53081. Tel: 414-457-9408; Fax: 414-457-5290. [CEM]
 School—Christ Child Academy, (Grades PreK-5).
 See Immaculate Conception for Details. Tel: 414-459-2663.
Catechesis/Religious Programs—Tel: 414-452-2759. D.R.E.: Judyha Stalter; Barbara Leonhardt.
 Students 346.
- Sheboygan Falls, Sheboygan Co., St. Mary's (1896) (German), Rev. Michael F. Moran.
 Rectory: 327 Giddings Ave., 53085. Tel: 414-467-4616. [CEM]
 School—Tel: 414-467-6291. Sr. Marcia Vogl, Prin.
 Sisters 1; Lay Teachers 7; Students 153.
Catechesis/Religious Programs—Sally Schenk, D.R.E., Tel: 414-467-4616.
 Students 320.
- Slinger, Washington Co., St. Peter's (1856) (German), Rev. Robert J. Bales.
 Res., 202 E. Washington St., 53086. Tel: 414-644-8083. [CEM 2]
 School—Tel: 414-644-8325. Virginia Miller, Prin.
 Lay Teachers 13; Students 138.
Catechesis/Religious Programs—Tel: 414-644-7333. William Thimm, D.R.E.
 Students 550.
- South Milwaukee, Milwaukee Co.,
 1—**ST. ADALBERT'S**, (1898) (Polish), Rev. Herbert B. Schubert; Deacon Leon Zalewski, Pastoral Assoc.
 Res., 1611 Manitoba Ave., 53172. Tel: 414-762-0291. [JC]
 School—1800 16th Ave., 53172. Tel: 414-762-0064.
 Felician Sisters 2; Lay Teachers 8; Students 240.
Catechesis/Religious Programs—Students 160.
 Convent—1610 Minnesota Ave., 53172. Tel: 414-762-2885.
- 2—**ST. JOHN'S**, (1893) (Irish), Rev. Joseph G. Anderson; Sr. Nancy Traeger, S.S.N.D., Pastoral Assoc.; Deacon John P. Monday.
 Res., 800 Marquette Ave., 53172. Tel: 414-762-2440. [JC]
 School—Holy Cross. Consolidated with St. Mary. 805 Marquette Ave., 53172. Tel: 414-762-4670.
 Lay Teachers 11; Students 180.
Catechesis/Religious Programs—Tel: 414-762-8600. Kristine Schell, D.R.E.
 Students 240.
- 3—**ST. MARY'S**, (1893), Rev. Ronald G. Engel; Deacon Richard Gramza.
 Res., 1304 Manitoba Ave., 53172. Tel: 414-762-6810. [JC]
 School—Consolidated with St. John's, Holy Cross School. Tel: 414-762-4670.
Catechesis/Religious Programs—1310 Manitoba Ave., 53172. Tel: 414-764-3350.
 Students 175.
- 4—**ST. SYLVESTER'S**, (1962), Very Rev. Thomas A.