

Internal Revenue Service

Department of the Treasury

District
Director

1100 Commerce St., Dallas, Texas 75242

Date:

DEC 04 1980

DEC 8 1980

St. Mary's University
One Camino Santa Maria
San Antonio, Texas 78284

Entered in PCG

Gentlemen:

In a group ruling issued to the United States Catholic Conference, it was held that the Catholic Church, institutions, and instrumentalities thereof, are exempt from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code. This ruling further held that contributions made to such organizations are deductible by donors as charitable contributions for Federal income tax purposes.

Furthermore, it was held in a ruling dated October 1, 1970, and modified on December 11, 1970, that the United States Catholic Conference and 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, appearing in the Official Catholic Directory and which are covered by its notifications have been classified as organizations that are not private foundations as defined in section 509(a) of the Code. This classification is based on the assumption that operations would continue in the manner that constituted the basis for such classification, and any changes in the purposes, character, or method of operation are required to be reported to the Internal Revenue Service.

Since you are included in the above group ruling, you are also exempt from Federal income tax as an organization described in section 501(c)(3), and you are not a private foundation as defined in section 509(a) of the Code.

Sincerely,

R.C. Voskuil

R. C. Voskuil
District Director