



**CATHOLIC RELIEF SERVICES – UNITED STATES CONFERENCE OF CATHOLIC BISHOPS**

**2018 501(c)(3) Determination**

**Legal Title: CATHOLIC RELIEF SERVICES – UNITED STATES CONFERENCE OF CATHOLIC BISHOPS**

(A District of Columbia Non-Profit Corporation)

**Principal Headquarters: 228 W. Lexington Street  
Baltimore, MD 21201-3413**

**Federal Tax Identification Number: 13-5563422**

**Catholic Relief Services – United States Conference of Catholic Bishops is exempt from Federal Income Tax under Section 501(c)(3) of the 1986 Internal Revenue Code on the basis of a Group Ruling made by the Department of Treasury, Internal Revenue Service, dated March 25, 1946 which grants such exemption to 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 as listed in the Official Catholic Directory. This Ruling is renewed annually, most recently on October 24, 2018. The Group Ruling number is 0928.<sup>1</sup>**

**Catholic Relief Services – United States Conference of Catholic Bishops is listed on page A-53 of the 2018 Official Catholic Directory. Catholic Relief Services Foundation, Inc. is listed on page 90.**

**On October 1, 1970, the Department of Treasury, Internal Revenue Service, issued a ruling classifying all organizations operated, supervised or controlled by the United States Conference of Catholic Bishops as organizations that are not private foundations as defined in Section 509(a) of the Internal Revenue Code.**

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<sup>1</sup> An organization included in a Group Ruling proves that it is exempt by providing: (1) a copy of the current Group Ruling letter; and (2) a copy of the page from the current edition of the Official Catholic Directory on which it is located. [See IRS Publication 4573, *Group Exemptions*, <http://www.irs.gov/pub/irs-pdf/p4573.pdf>, at p. 4]

**Internal Revenue Service**  
**P.O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date: October 24, 2018**

**Person to Contact:**

R. Meyer ID# 0110429

**Toll Free Telephone Number:**

877-829-5500

United States Conference of Catholic  
Bishops  
3211 4<sup>th</sup> Street, NE  
Washington, DC 20017-1194

**Group Exemption Number:**

0928

Dear Sir/Madam:

This responds to your October 12, 2018, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2018*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2018* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Subordinate organizations under a group exemption do not receive individual exemption letters. Subordinate organizations are not listed in Tax Exempt Organization Search (Pub 78 data), and many are not listed in the Exempt Organizations Business Master

File extract, or EO BMF. Donors may verify that a subordinate organization is included in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

# The Official Catholic Directory

*for the Year of Our Lord*

# 2018

GIVING STATUS OF THE CATHOLIC CHURCH AS OF JANUARY 1, 2018

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*Containing Ecclesiastical Statistics of*

THE UNITED STATES, PUERTO RICO,  
THE VIRGIN ISLANDS, AGANA, CAROLINE AND MARSHALL ISLANDS,  
AND FOREIGN MISSIONARY ACTIVITIES.

The information contained in this Directory is derived from reports submitted to the publishers by the ecclesiastical authorities of the countries concerned, and neither the publishers nor the ecclesiastical authorities assume responsibility for any errors or omissions.



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#### NATIONAL RELIGIOUS RETIREMENT

**National Religious Retirement Office**  
 3211 Fourth St. Washington, DC 20017-1194.  
 Tel: 202-541-3215 Sr. Janice Bader, C.P.P.S.,  
 Exec. Dir. The Mission of the National Religious  
 Retirement Office is to coordinate the National  
 Collection for the Retirement Fund for Religious  
 and to distribute these monies to eligible

religious institutes for their retirement needs.  
 The office also provides retirement planning and  
 educational assistance to religious institutes. The  
 National Religious Retirement Office is sponsored  
 by the Conference of Major Superiors of Men,  
 the Conference of Major Superiors of Women  
 Religious, the Leadership Conference of Women  
 Religious and the United States Conference of  
 Catholic Bishops.

#### REFUGEE TRAVEL ASSISTANCE PROGRAM LLC

**Refugee Travel Assistance Program LLC**  
 3211 Fourth St. NW Washington, DC 20017-1194.  
 Tel: 202-541-3328. LLC's sole member: United  
 States Conference of Catholic Bishops.  
*Managers*—Monsignor J. Brian Bransfield,  
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 The purpose of Refugee Travel Assistance Program  
 LLC is to engage in and conduct any and all  
 activities and transactions necessary, appropriate  
 or incident to the servicing of refugee travel loans,  
 pursuant to a memorandum of understanding  
 with the International Organization for  
 Migration, which are financed by The Bureau  
 of Population, Refugees and Migration, United  
 States Department of State, and made to refugees  
 to assist them in resettling in the United States.

#### RELATED ORGANIZATIONS

**\*Catholic Legal Immigration Network, Inc.**  
 National Office, 8757 Georgia Ave., Ste 850 Silver  
 Spring, MD 20910. Tel: 301-565-4829 Fax: 301-  
 565-4824 Email: jatkinson@cliniclegal.org Web:  
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 (CLINIC), an independent agency founded by  
 the United States Conference of Catholic Bishops  
 (USCCB), operates a legal support agency for  
 a rapidly growing national network of Catholic  
 immigration programs. CLINIC advocates for  
 transparent, fair and generous immigration  
 policies, and expresses the Church's commitment  
 to the full membership of migrants in U.S. society.

#### Catholic Relief Services

Catholic Relief Services-USCCB CRS World  
 Headquarters, 228 W. Lexington St. Baltimore,  
 MD 21201-3413. Tel: 866-608-5978 Web: www.crs.  
 org Mr. Sean Callahan, Pres.

Catholic Relief Services is the official international  
 humanitarian agency of the Catholic community  
 in the United States. CRS alleviates suffering and  
 provides assistance to people in need in nearly  
 93 countries, without regard to race, religion or  
 nationality.

CRS was founded in 1943 by the bishops of the  
 United States to assist the poor and disadvantaged  
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 through programs of emergency response, HIV,

health, agriculture, education, microfinance and  
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We serve Catholics in the United States by inviting  
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 family.

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**Listing in this category is not related to  
 classification under Canon Law as a public  
 juridic person.**

#### American Catholic Correctional Ministries

c/o Deacon John Tomandl, ACCM, 48 Park Ave.,  
 Auburn, NY 13021-1928. Tel: 315-729-4668 Fax:  
 315-252-0336 Email: accmsec@gmail.com. Web:  
 www.tomandl.com/ACCM/htm. Bishop Barry C.  
 Knestout, D.D., V.G., Episcopal Advisor, Deacon  
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 and restorative efforts for the spiritual welfare  
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 Catholic approach to issues of criminal justice in  
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 Prison Pastoral Care, American Correctional  
 Association, American Correctional Chaplains  
 Association, National Council on Crime and  
 Delinquency and The Catholic University of  
 America, it was established with approval of  
 the American Bishops in 1952. Grants USCCB  
 recognized certification to qualified members.

#### American Catholic Historical Association (1919)

*Fordham University, Dealy Hall, Rm. 637, 441 E.  
 Fordham Bronx, NY 10458. Tel: 718-817-3830  
 Fax: 718-817-5690 Email: aca@fordham.edu* Rev.  
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#### The American College of the Roman Catholic Church of the United States

3211 Fourth St., N.E., Washington, DC 20017-  
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