

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

Department of the Treasury

Date: August 21, 2019

Person to Contact:

R. Meyer ID# 0110429

Toll Free Telephone Number:
877-829-5500

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

Group Exemption Number:
0928

Dear Sir/Madam:

This responds to your August 14, 2019, 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 2019*, 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 2019* 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,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

2020

Official Minnesota Catholic Directory

Archdiocese of Saint Paul and Minneapolis
 Diocese of Crookston
 Diocese of Duluth
 Diocese of New Ulm
 Diocese of Saint Cloud
 Diocese of Winona/Rochester

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 (763) 544-3352, Fax 544-3435
 Little Church:
 13015 Rockford Rd., Plymouth
trasmussen@stjosephparish.com
www.stjosephparish.com
 • Rev. Terry Rasmussen
 (763) 559-0318
trasmussen@stjosephparish.com
 • Deacon Robert Brannwell

MASSSES:

Parish Center-New Hope
 • Sat, 4:30 p.m.
 • Sun, 10 a.m., 6 p.m.
 • Weekday: Tue, 5:30 p.m.; Wed,
 Thu, 8:30 a.m.

Little Church-Plymouth

• Sun, 8, 9:30 a.m.

SACRAMENT OF RECONCILIATION:

Parish Center-New Hope
 • 1st Sat of Month, 3:30-4:30 p.m.

NEW MARKET
 Scott Co.

ST. NICHOLAS

51 Church St, Elko New Market 55054
 (952) 461-2403
www.stnic.net
www.facebook.com/stnic.net
 • Rev. Patrick Baunes

MASSSES:

• Sat, 5 p.m.
 • Sun, 8, 10 a.m.
 • Weekday: Tue-Sat, 8 a.m.

SACRAMENT OF RECONCILIATION:

• Tue-Fri, 7:35-7:50 a.m.; Wed,
 4:45-5:30 p.m.; Sat, 8:35 a.m.,
 8:30-4:40 p.m.

SCHOOL: Holy Cross

See SCHOOLS section

NEW PRAGUE
 Scott Co.

ST. BENEDICT, see St. Benedict
 ST. WENCESLAUS

St. Wenceslaus campus:
 215 Main St. E, New Prague
 56071-1837
 (952) 758-3225, Fax 758-2960
www.wncatholic.org
 St. Scholastica campus
 31525 181st Ave., Heidelberg 56071
 (952) 758-4292

Parish records available at St. Wenceslaus

St. John the Evangelist campus:
 20087 Hub Dr., Union Hill 56071
 (952) 758-4642

• Rev. Eugene Theisen, Parochial
 Administrator, (952) 758-0469
eugene.theisen@wncatholic.org

MASSSES:

St. Wenceslaus campus:
 • Sat, 5 p.m. (4 p.m. DST)
 • Sun, 8:30, 10:30 a.m.

SACRAMENT OF RECONCILIATION:

• Sat, 4-4:30 p.m. (3-3:30 p.m. DST)
 St. Scholastica Campus:
 • Sat, 8:15 p.m. (Nov-Apr)
 • Sun, 10 a.m., 7:30 p.m. (Nov-Apr)

SCHOOL: St. Wenceslaus

See SCHOOLS section

NEW TRIER
 Dakota Co.

ST. MARY

St. Mary's Church
 23815 Northfield Blvd.
 Hampton 55031
parishoffice@stmathias.com

• Rhonda Rother
 Parish Business Administrator
 • Rev. Cole Kracke

MASSSES:

• Sun, 8 a.m.
 • Weekday: Fri, 7:30 a.m.; 1st Sat,
 8:30 a.m.