



CFC MEMORANDUM 2015-08

December 16, 2015

TO: LOCAL FEDERAL COORDINATING COMMITTEES
AND PRINCIPAL COMBINED FUND ORGANIZATIONS

FROM: KEITH WILLINGHAM *Keith Willingham*
DIRECTOR, COMBINED FEDERAL CAMPAIGN

SUBJECT: COMBINED FEDERAL CAMPAIGN SECTION 501(C)(3)
TAX-EXEMPTION CATEGORIES AND VERIFICATION,
CODING REQUIREMENTS, AND APPLICATION ADDRESS
REQUIREMENTS

Recent policy changes involving Universal Giving (UG) and the elimination of adjacent and statewide eligibility, as well as impending regulatory changes, necessitate clarification of CFC eligibility requirements. This policy memorandum clarifies CFC tax exemption categories and documentation requirements and how these requirements determine how CFC Universal Codes are issued and maintained. As such, this memorandum supersedes CFC Memorandum 2009-4 dated March 25, 2009.

Organizations that participate in the Combined Federal Campaign (CFC) at the local, national or international level are required to document that they have been granted section 501(c)(3) tax-exempt status by the Internal Revenue Service (IRS). In addition to receiving information required to prove that an applicant is tax-exempt, the U.S. Office of Personnel Management (OPM) will verify that each organization continues to appear on the IRS Business Master File (BMF) as an organization that is exempt under section 501(c)(3).

The only applicants not subject to these requirements are Family Support and Youth Activities, also known as Morale, Welfare, and Recreation (MWR) organizations, as defined in the CFC regulations at 5 CFR 950.204(c). As these organizations are not granted section 501(c)(3) tax-exempt status by the IRS, organizations that provide EINs belonging to 501(c)(3) organizations on a MWR/FSYA CFC applications will be denied participation in the CFC.

Organizations must identify their tax-exempt status as being in one of three categories: a separately organized entity (i.e. not part of a group exemption and not a bona-fide chapter or affiliate), part of a group exemption, or a bona-fide chapter or affiliate that operates under a parent organization's tax-exempt status. The requirements for each follow. Note that the audited financial statements requirements may not apply to some local applicants based on

total revenues reported on the IRS Form 990. Please see the CFC application form for further information.

Separately Organized Entities

Organizations that apply to the CFC based on their individual IRS tax exemption are separately organized entities. Separately organized entities are those that certify on the CFC application as not being part of a group exemption and not being a bona-fide chapter or affiliate. These organizations have an IRS determination letter that shows the legal name of the applicant and they appear in the IRS BMF. The organization on the letter is not a chapter/affiliate of any other entity other than the applicant. Separately organized entities are required to have the following information with their CFC application:

- 1) IRS determination letter (Attachment 1) or affirmation letter (Attachment 2) issued to the applicant organization;
- 2) IRS Form 990 for the applicant organization named on the IRS determination letter (a *pro forma* IRS Form 990 is permissible for those not required to file the form); and
- 3) Audited financial statements for the applicant organization (see local application for information on exemptions).

Separately organized entities that do not appear on the current IRS Master File will be denied participation *even if the IRS has previously issued a determination letter*. Further, prior admission into the CFC may be reversed if OPM is unable to verify the organization's current status. The CFC encourages organizations to verify their status prior to applying for participation. An organization can determine whether it has been recognized as tax-exempt by the IRS by checking the IRS Exempt Organizations Master Listing, a database of organizations recognized as tax-exempt listed by state. The online database is available at <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Business-Master-File-Extract-EO-BMF>.

Only if an organization is unable to determine its tax-exempt status should it contact the IRS. The IRS Tax-Exempt Division can be contacted at (877) 829-5500.

Group Exemptions

The IRS sometimes recognizes a group of organizations as tax-exempt if they are affiliated with a central or parent organization that has been issued a group exemption letter and group exemption number (GEN) by the IRS. The group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization. For CFC purposes, the central organization is considered the "parent" and the affiliated organizations are "subordinates". For CFC purposes, under no circumstances can a group exemption central organization also be a parent organization for CFC-participating chapters/affiliates. Central organizations are required to submit their own IRS determination letters, IRS Forms 990 and audited financial statements. Subordinate organizations covered by a group ruling are required to submit the following with their CFC application:

- 1) IRS determination letter issued to the central organization specifying that it holds a group exemption (Attachment 3), *as well as the list of all subordinates covered by the group exemption* (Attachment 4). The physical address of every subordinate is required. If a subordinate does not have the information, the central organization should be contacted by the applicant to obtain it.

If the subordinate's EIN is different from the EIN shown on the list of subordinates that is provided, the organization must contact the central organization in order to determine whether the problem can be resolved. A letter from the central organization should be provided confirming the EIN on the subordinate's CFC application is correct and that the discrepancy has been corrected, as well as affirming the subordinate does come under the group exemption. If the problem cannot be corrected by the central organization, or if the subordinate's EIN cannot be verified on the IRS Business Master File, then documentation from the IRS must be provided showing the correct EIN. The IRS Business and Specialty Tax Line at 1-800-829-4933 should be contacted in order to obtain verification of the correct EIN. If documentation from the IRS is required, the LFCC will consider only services provided by the applicant organization during the time verified by the IRS documentation.

Note: For central organizations that are churches, the CFC will accept a copy of its most recently published listing (such as a church directory) of section 501(c)(3) organizations that are included in the group exemption held by the central organization (Attachment 5). The subordinate's listing must be circled to indicate the appropriate listing for CFC purposes. A subordinate may alternatively obtain a letter from the central organization affirming the subordinate's status as an organization exempt under section 501(c)(3) of the Internal Revenue Code that is included in the group exemption held by the central organization.

A religious organization that is not part of a group exemption must provide an IRS determination letter for the applicant organization in order to participate in the CFC. See the "Separately Organized Entities" section for more information.

- 2) If the subordinate is required to file IRS Form 990 with the IRS, this document must be included with the CFC application. If the central organization files IRS Form 990 on behalf of it and its subordinates, the subordinate is required to submit a *pro forma* IRS Form 990 *that details information specific to the local chapter named in the application* for CFC purposes only.
- 3) If the subordinate has its own audited financial statements, it must provide a copy with its application. If it does not, it must submit the central organization's audited financial statements, along with a certification from the CEO or CEO-equivalent of the central organization stating the subordinate is included in the central organization's audited financial statements. This letter must be signed and dated on or after October 1 of the year preceding the application year.

Chapters and Affiliates

Some organizations may have a structure that includes local and/or regional chapters or affiliates. In these cases, the chapters and affiliates are part of the financial and governance structure of the national or regional organization, known as the parent organization. However, the chapters or affiliates do not have their own section 501(c)(3) exemption, they do not file IRS Forms 990, and they do not prepare individual audited financial statements. For CFC purposes, under no circumstances can a parent organization also be a group exemption central organization and/or be assigned an IRS-issued group exemption number (GEN). The local and/or regional chapters must submit the following with their CFC application:

- 1) IRS determination letter for the parent organization (Attachment 1), as well as a letter from the CEO or CEO-equivalent of the parent organization that verifies *all of the names and locations of the organization's current chapters and affiliates* (Attachment 6). The letter must include the physical address of every entity and be signed and dated on or after October 1 of the year preceding the application year. The letter must also clearly include a certification from the Chief Executive Officer (CEO) or CEO equivalent of the national organization stating that the local chapter/affiliate operates as a bonafide chapter or affiliate in good standing of the national organization and is covered by the national organization's 26 U.S.C. 501(c)(3) tax exemption, IRS Form 990 and audited financial statements.
- 2) a *pro forma* IRS Form 990 that details information specific to the local chapter named in the application.
- 3) The parent organization's audited financial statements
- 4) The disbursement address must be located within the geographic boundaries of the campaign zone to which the application was submitted. CFC regulations (5 CFR §950.401(i)) allow simultaneous listing of national organizations and their local affiliate. With the implementation of UG, organizations with chapters in their organizational structure stand to have numerous listings in CFC charity lists. While this is encouraged, OPM views the centralized collection of these funds to be contrary to the spirit in which the regulation is intended and, therefore, requires that funds intended for local chapters and affiliates to be distributed accordingly.

Federation Requirements

Federations are required to independently meet all of the eligibility criteria outlined in the CFC regulations set forth at 5 CFR §950.301 or 5 CFR §950.303. This includes being separately incorporated, recognized as a 501(c)(3) entity by the IRS, and preparation of audited financial statements and IRS Forms 990 specifically for the applicant federation. Federations may not use parent organizations' materials in lieu of their own.

Assigning CFC Universal Codes

Universal codes will continue to be assigned in the manner prescribed in the attached Universal Code Requirements Matrix (Attachment 7).

CFC Application Address Requirements

The CFC applications have fields for four different addresses. The definitions and purposes of these addresses are as follows:

- **Organization Address** – This is the physical address at which the holder of the EIN is located. This address is used in verifying tax-exempt status and, as such, it is the address that must be verified by the central organizations in the case of group exemptions or the parent organization in the case of bona-fide chapters and affiliates. This address cannot be a PO Box or a Commercial Mail Receiving Agency (CMRA).
- **Service Address** – This is the address from which services are delivered to the local campaign area. This address is not required unless the physical address provided is not located within the geographic boundaries of the campaign zone. In this case, a service address that *is* located within the geographic boundaries of the campaign zone must be provided in order to establish local presence. This address cannot be a PO Box or a Commercial Mail Receiving Agency (CMRA).
- **Contact Address** – This is the address at which the point of contact for CFC matters can be reached. This address is required for federated organizations as the point of contact is required to be a representative of the federation. For independent organizations, if this address is not provided, the contact address is the physical address. PO Box and CMRA addresses are acceptable.
- **Disbursement Address** - This is the address to which disbursements will be sent. This address is optional for all organizations. If this address is not provided, the disbursement address is the contact address. PO Box and CMRA addresses are acceptable.

Attachments:

- Attachment 1: Sample IRS Determination Letter
- Attachment 2: Sample IRS Affirmation Letter
- Attachment 3: Sample Group Exemption Letter
- Attachment 4: Sample Group Exemption Subordinate List
- Attachment 5: Sample Group Exemption – Church Directory
- Attachment 6: Sample Bona-Fide Chapter and Affiliate Verification
- Attachment 7: Universal Code Requirements Matrix

If you have any questions, please send an email to cfc@opm.gov.

Attachment 1

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: AUG 30 2006

PEACE AND RECONCILIATION CHARITIES
INC
10 CHESTNUT ST
SALEM, MA 01970

Employer Identification Number:
20-5300252
DLN:
17053219042036
Contact Person:
DIANE M GENTRY ID# 31361
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
April 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
July 28, 2006
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
April 30, 2011

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

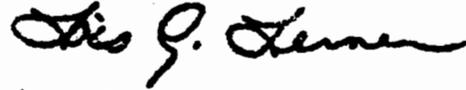
Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

PEACE AND RECONCILIATION CHARITIES

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Lois G. Lerner". The signature is fluid and cursive, with the first name "Lois" being the most prominent.

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)
Statute Extension

Attachment 2

Internal Revenue Service

Date: November 29, 2005

GIFTS IN KIND INTERNATIONAL
333 N FAIRFAX STREET
ALEXANDRIA VA 22314-2647

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Kim A. Chambers 31-07674
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
54-1282616

Dear Sir or Madam:

This is in response to your request of August 29, 2005, regarding your organization's tax-exempt status.

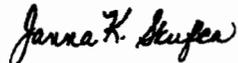
In November 1984 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Attachment 3

Internal Revenue Service

Date: February 10, 2004

Recording for the Blind & Dyslexic, Inc.
20 Roszel Road
Princeton, NJ 08540-6206

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Janet M. Duncan 31-07676
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

13-1659345

Group Exemption Number:

3333

Dear Sir or Madam:

This is in response to your request of February 10, 2004 regarding a copy of your organization's group exemption letter.

In November 1992 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

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

Your organization and its subordinates are required to file Form 990, *Return of Organization Exempt from Income Tax*, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, *Exempt Organization Business Income Tax Return*. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Recording for the Blind & Dyslexic, Inc.
13-1659345

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please send the following items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal Zip Codes), actual addresses if different, and employer identification numbers of subordinates that:
 - a. Changed names or addresses;
 - b. Were deleted from the roster; or
 - c. Were added to the roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given your organization written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
 - e. The street address of subordinates where the mailing address is a P.O. Box; and

Recording for the Blind & Dyslexic, Inc.
13-1659345

- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

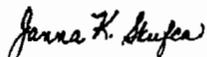
The above information should be sent to the following address:

Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

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

Sincerely,



Janna K. Skufca, Acting Director, TE/GE
Customer Account Services

SUBSIDIARY ORGANIZATION OF RECORDING FOR THE BLIND & DYSLEXIC INC
 GEN NUMBER 3333

131659345 990-01 PARENT RECORDING FOR THE BLIND & DYSLEXIC INC PRINCETON NJ 08540-6206207

042235137 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC LENOX MA 01240-2122996
 55 PITTSFIELD RD
 BERKSHIRE UNIT

043093352 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC CAMBRIDGE MA 02141-2179580
 58 CHARLES ST
 BOSTON UNIT

060743370 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC NEW HAVEN CT 06510-2014092
 209 ORANGE ST
 CONNECTICUT UNIT

210716112 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC PRINCETON NJ 08540-9614698
 69 MAPLETON RD
 NEW JERSEY UNIT

232526387 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC KING OF PRUSSA PA 19406-3200366
 215 W CHURCH RD STE 111
 PHILADELPHIA UNIT

362376977 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC CHICAGO IL 60601-7425702
 180 N MICHIGAN AVE STE 620
 ILLINOIS UNIT

381569380 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC TROY MI 48065-3374008
 5600 ROCHESTER RD
 MICHIGAN UNIT

521124361 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC WASHINGTON DC 20015-2055875
 5225 WISCONSIN AVE NW STE 312
 METROPOLITAN WASHINGTON UNIT

540684414 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC CHARLOTTESVILLE VA 22901-0000000
 3500 REMSON COURT
 REGNL UNIT VIRGINIAS AND CAROLINAS

58889523 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC INC ATHENS GA 30605-1128202
 120 FLORIDA AVE
 GEORGIA UNIT

590868554 990-01 SUB RECORDING FOR THE BLIND & DYSLEXIC MIAMI FL 33143-4525046
 6704 SW 80TH ST
 FLORIDA UNIT

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610549977 990-01 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
240 HALDEMAN AVE
KENTUCKY UNIT
LOUISVILLE KY 40206-2033406

620644866 990-01 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
205 BADGER RD
TENNESSEE UNIT
OAK RIDGE TN 37630-6216059

641760086 990-01 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
1314 W 45TH ST
Regional Unit of the South Central States
AUSTIN TX 78756-3328146

640457071 990-00 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
1355 S COLORADO BLVD STE C406
ROCKY MOUNTAIN UNIT
DENVER CO 80222-3305997

860174223 990-01 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
3627 E INDIAN SCHOOL RD STE 108
ARIZONA UNIT
PHOENIX AZ 85018-9108338

911867695 990-03 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
20 ROSZEL RD
GROUP RETURN
PRINCETON NJ 08540-6206207

911960392 990-01 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
545 5TH AVE RM 1005
NEW YORK UNIT
NEW YORK NY 10017-3635554

541648440 990-01 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
488 W CHARLESTON RD
CALIFORNIA UNIT
PALO ALTO CA 94306-4103884

951942111 990-01 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
5022 HOLLYWOOD BLVD
LOS ANGELES UNIT
LOS ANGELES CA 90027-6104227

951980926 990-01 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
1844 W 11TH ST STE C
INLAND EMPIRE-ORANGE COUNTY UNIT
UPLAND CA 91786-3986755

953408974 990-01 SUB
RECORDING FOR THE BLIND & DYSLLEXIC INC
5638 HOLLISTER AVE STE 210
SANTA BARBARA UNIT
GOLETA CA 93117-3484604

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Attachment 5

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2608
Cincinnati, OH 45201

Date: July 1, 2007

Person to Contact:
James Blair
ID # 31-07578
Telephone Number:
877-829-5500
FAX Number:
513-263-4330

Ms. Deirdre Dessingue
Associate General Counsel
United States Conference
of Catholic Bishops
3211 4th Street, N.E.
Washington, D.C. 20017-1104

Dear Ms. Dessingue:

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 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 2007 shows the names and 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 2007* 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.

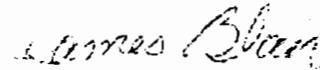
Ms. Deirdre Dessingue

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, as indexed for inflation. You and your subordinates are not liable for the tax under the Federal Unemployment Tax Act (FUTA).

By May 31, 2008, please send three (3) copies of *The Official Catholic Directory* for 2008 to IRS TE/GE in Cincinnati; one copy to the Processing Campus in Ogden; two copies each to the EO Area Managers in Newark, Brooklyn, Chicago, St. Paul, Atlanta, Los Angeles, the IRS National Headquarters and the Director, EO Examinations, Dallas.

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,



for Robert Choi, Director,
Exempt Organizations Rulings & Agreements

The Official Catholic Directory

for the Year of Our Lord

2007

GIVING STATUS OF THE CATHOLIC CHURCH AS OF JANUARY 1, 2007

Containing Ecclesiastical Statistics of

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

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Household Exchange, 829 N. 14th St., 4807. Tel: 812-234-7242. John Edling, M.A., Dir. Total Staff 1; Total Assisted 960.
 Rynes Hall Youth Center, 1356 Locust St., 47807. Tel: 812-235-1261. Jim Edwards, Youth Center Dir. Total Staff 6; Total Assisted 1,600.
 Simeon House I (St. Patzch Parish), 1881 Poplar St., 47803. Tel: 812-232-6144. Harriet Johnson, Dir. Total Staff 4; Total Assisted 175.
 Terre Haute Catholic Charities Foodbank, 1356 Locust St., 47807. Tel: 812-232-1447. Pat Edling, Dir. Total Staff 4. Total Assisted 80,000.

[N] CATHOLIC YOUTH ORGANIZATIONS

INDIANAPOLIS. Catholic Youth Organization, Related Ministries, 580 E. Stevens St., 46203. Tel: 317-632-9311. Mr. Edward J. Tindler, Exec. Dir.; Mr. Gerald R. Ross, Asst. Exec. Dir. Minsignor Downey Athletic Field, Perkins & Raymond St., 46248.
 NASHVILLE. C.Y.O. Camp Rambo Framosa, 2230 N. Clay Lick Rd., 47448. Tel: 888-998-2839; Fax: 812-988-4842.
 E-mail: cyocamp@aol.com
 Web site: www.members.aol.com/cyocamp
 Mr. Kevin Sullivan, Camp Dir.

[O] NEWMAN CENTERS

INDIANAPOLIS. Butler University Newman Center, 4615 Sunset Ave., 46208. Tel: 317-283-7651. Rev. Don Quinn, Dir. Total Staff 2; Total in Residence 1.
 Indiana University-Purdue University, Indianapolis Newman Center, Catholic Student Center, 4815 Sunset Ave., 46208. Tel: 317-283-7651. Rev. Don Quinn, Dir. Total Staff 2; Total in Residence 1.
 University of Indianapolis Newman Center, 4615 Sunset Ave., 46208. Tel: 317-283-7651. Rev. Don Quinn, Dir. Total Staff 2; Total in Residence 1.
 BLOOMINGTON. Indiana University, Bloomington Newman Center, St. Paul's Catholic Center, 1413 E. 17th St., 47408. Tel: 812-389-5561; Fax: 812-333-4846.
 Web site: www.st.pauls.org
 Rev. Daniel Atkins, Total Staff 13; Total in Residence 5.
 FRANKLIN. Franklin College Newman Center, 114 Lancelot Dr., 46131. Tel: 317-788-3929; Fax: 317-738-3583. Rev. Paul M. Shikang.
 GREENCASTLE. DePauw Catholic Campus Ministry, c/o St. Paul Church, 202 E. Washington St., 46135. Tel: 765-653-5678; Fax: 765-653-4377.
 E-mail: stpaul@ecrtc.com
 Sr. Jennifer Mechtild Horner, O.S.B.
 MADISON. Hanover College Newman Center, 305 W. State St., 47250. Tel: 812-365-4166; Fax: 812-273-3427. Revs. John A. Meyer, C. Ryan McFarthy.
 RICHMOND. Earlham College Newman Center, 240 S. Sixth St., 47374. Tel: 765-962-3902. Rev. Todd M. Riebe. Total in Residence 2; Total Staff 1.
 TERRE HAUTE. Indiana State University, Rose Hulman Institute Newman Center, St. Joseph University Parish, 113 S. Fifth St., 4807-3577. Tel: 812-232-8088. Sr. Carmen Gillick, S.P.C.C., Pastoral Assoc. for Students.

[P] MISCELLANEOUS

INDIANAPOLIS. Archdiocesan Black Catholics Concerned, The Archbishop O'Meara Catholic Center, P.O. Box 1410, 46208-1410. Tel: 317-236-1562; Fax: 317-236-1401.
 E-mail: ktaylor@archindy.org
 Rev. Kenneth E. Taylor
 Association of Contemplative Sisters, c/o Carmelite Monastery, 2500 Cold Spring Rd., 46222. Tel: 317-926-5654; Fax: 317-926-1492.
 E-mail: jean@praythene-ws.com
 Deborah Gebhardt, Pres. Membership 25.
 Christ Child Society of Indianapolis, 5825 Crittenden Ave., 46220. Jody Bruce, Pres.
 Hispanic Education Center. Tel: 317-634-0222; Fax: 317-635-0442. Sponsored by the Sisters of Providence, Saint Mary-of-the-Woods. Mailing Address: Sisters of Providence General Administration, Saint Mary-of-the-Woods, 47876-1039, 580 E. Stevens St., 46203-1740. Tel: 317-634-9022; Fax: 317-634-0442.
 E-mail: hecindy@quest.net
 Total Staff 12, Total Assisted 5,000.
 International Catholic Deaf Association (Chapter No. 38), P.O. Box 1410, 46208. Tel: 317-236-1596; Fax: 317-236-1401. Rev. Joseph G. Pesola. Tel: 317-485-5102; David Bethuram, Contact Person, Office Youth & Family Ministries.
 Society of St. Vincent de Paul, Archdiocesan Council of Indianapolis, Inc., P.O. Box 19133, 46219. Tel: 317-805-4766; Fax: 317-816-4723.
 Web site: www.web.net/stvpaul/ind.html
 Mr. Jake Asher, Pres. Total Assisted 61,000.
 BEECH GROVE. Alverno Information Services, 1300 Albany St., 46107. Tel: 317-532-7800; Fax: 317-532-7801.
 Web site: www.alverno.org

Mr. William G. Laker, Vice Pres. & CIO. Sponsored by Sisters of St. Francis Health Services, Inc. Alverno-Beech Grove Corp., 1600 Albany St., 46107. Tel: 317-783-8133; Fax: 317-782-6731. Mr. Robert J. Brody, Pres. & CEO.
 Charitable Trust of the Monastery of Our Lady of Grace, 1402 Southern Ave., 46107-1197. Tel: 317-787-3287; Fax: 317-780-2368.
 E-mail: olgprioress@aol.com
 Web site: www.benedictine.com
 Legal Title: Charitable Trust of the Monastery of Our Lady of Grace, Sisters of the Order of St. Benedict.

CLARKSVILLE. New Albany Deanery-Catholic Youth Ministries, 707 W. Hwy. 131, 47129. Tel: 812-945-2000; Fax: 812-945-2995.
 E-mail: nadycm@aye.net
 Web site: www.nadyouth.org

GEORGETOWN. Providence Self-Sufficiency Ministries, Inc., 9037 Unruh Dr., 47122-8759. Tel: 812-951-1878; Fax: 812-951-1659.
 E-mail: sbarann@psm.win.net
 Web site: www.psm.org

Sponsored by The Sisters of Providence, Saint Mary-of-the-Woods. Sr. Barbara Ann Zeller, Pres. Total Staff 229; Total Assisted 7,943.
 MOUNT SAINT FRANCIS. Mount Saint Francis Sanctuary, Inc., 101 St. Anthony Dr., 47146-9999. Tel: 812-923-8817; Fax: 812-923-0177. Mailing Address: Marian College, 3200 Cold Spring Rd., Indianapolis, 46222. Tel: 317-822-6810. Samuel L. Smith, Pres.; Leo Messmer, Vice Pres.; Thomas A. Smith, O.F.M. Conv., Treas.; Leopold Keffler, O.F.M. Conv., Sec.

SANT MARY-OF-THE-WOODS. Sisters of Providence Community Support Trust. Tel: 812-535-4193; Fax: 812-535-4727. Sr. Rosemary Borntrager, S.P., Corporate Sec.
 ST. MARY-OF-THE-WOODS. Providence Health Care, Inc., 1 Sisters of Providence, Owen's Hall, 47876-1089. Tel: 812-535-3131; Fax: 812-535-4727.
 E-mail: rborntra@psmw.org
 Sponsored by the Sisters of Providence of Saint Mary-of-the-Woods.

[Q] CLOSED PARISHES, SCHOOLS AND OTHER INSTITUTIONS

INDIANAPOLIS. Archives of the Archdiocese of Indianapolis, 1400 N. Meridian St., 46202. Tel: 317-236-1429; Fax: 317-236-1406.
 E-mail: archives@archindy.org
 Sacramental and other records may be found where indicated.
 Closed Parishes and Missions:
 Indianapolis:
 Assumption (1894-1994). Merged with St. Anthony, where sacramental records are kept.
 St. Bridget (1880-1994). Merged with St. Peter & Paul, where sacramental records are kept.
 St. Catherine of Siena (1909-1993). Merged with St. James and renamed Good Shepherd, where sacramental records are kept.
 St. Francis de Sales (1881-1983). Merged with four neighboring parishes. Sacramental records are located in the archives.
 St. James the Greater (1951-1993). Merged with St. Catherine and renamed Good Shepherd, where sacramental records are kept.
 St. Joseph (1873-1949). Sacramental records kept at the new St. Joseph parish.
 Action:
 St. John the Evangelist (1855-1936). Sacramental records are located in the archives.
 Adayville:
 St. Jude Thaddeus (1889-1988).
 Bainbridge:
 St. Patrick (1865-1973).
 Blanford:
 Queen of the Most Holy Rosary (1917-1942).
 Cannelton:
 St. Patrick (1847-1902). Merged with St. Michael, Cannelton, where sacramental records are kept.
 Carbon:
 St. Joseph (1870-1970). Sacramental records are located in the archives.
 Centenary:
 St. Anthony (1917-1942).
 China:
 St. Anthony (1861-1993). Merged with Prince of Peace, Madison, where sacramental records are kept.
 Columbus:
 St. Columba (1963-1994). Merged with St. Bartholomew, Columbus, where sacramental records are kept.
 Cypress Dale:
 Sacred Heart (1868-1918).
 Derby:
 St. Mary (1824-1973). Sacramental records kept at St. Augustin, Leopold.
 Diamond:

St. John Baptist (Greek Uniate Catholic) (1897-1926). Sacramental records are located in the archives.

St. Mary (1897-1991). Sacramental records are located in the archives.

Dogwood:
 St. Michael (1820-1928).

Dugger:
 Our Lady of Perpetual Help (1911-1982). Sacramental records kept at St. Mary, Sullivan Co., Diocese of Evansville.

Ellsworth:
 St. John (1910-1912).

Eureka:
 Mattingly Chapel (1874-1886).

Fontanet:
 St. Augustine (1891-1980). Sacramental records are located in the archives.

Hovey:
 All Souls Chapel (1900-1915).

Indian Creek:
 St. Columban (1848-1868).

Knightsville:
 St. Patrick (1868-1890).

Laconia:
 Sacred Heart of Mary (1854-1923).

Laurel:
 St. Raphael (1889-1958). Sacramental records kept at St. Gabriel, Connersville.

Lexington:
 Mother of God (1854-1941).

Locust Point:
 St. Joachim (1888-1930).

Madison:
 St. Mary (1851-1993). Merged with St. Patrick (1853-1993) and St. Michael (1837-1993) and renamed Prince of Peace, where sacramental records are kept.

Magnet:
 Sacred Heart. Sacramental records kept at St. Augustine, Leopold.

McCutcheonville:
 St. Patrick (1842-1881).

Mecca:
 St. Mary (1905-1936).

Milltown:
 St. Joseph (1855-1974). Sacramental records kept at St. Joseph, Crawford Co.

Montezuma:
 Parke Co., Immaculate Conception (1867-2001). Sacramental records kept at St. Joseph, Rockville.

Mount Erin:
 St. John Baptist (1852-1885).

Mount Pleasant:
 St. Rose (1821-1883).

Nebraska:
 St. Bridget (1845-1936).

New Albany:
 Holy Trinity (1836-1975). Merged with St. Mary, New Albany, where sacramental records are kept.

Oak Forest:
 Franklin Co., St. Cecilia of Rome (Formerly St. Philomena) (1844-2000). Sacramental records are kept at St. Mary of the Rock.

Rome:
 St. Peter (1868-1885). Sacramental records are located in the archives.

St. Catherine:
 St. Catherine (1841-1971). Sacramental records are located in the archives.

St. James:
 St. James (1844-1850). Merged with St. Joseph, Perry Co. (1891-1968) and renamed St. Isidore, Perry Co., where sacramental records are kept.

St. Magdalen:
 St. Magdalen (1847-1941). Sacramental records kept at St. John, Osgood.

St. Paul:
 St. Paul (1859-1996). Sacramental records kept at St. Vincent, Shelby Co.

Perry Co.:
 St. Peter:
 St. Rose:

St. Rose (1840-1903). Merged with St. Thomas, Knox Co., Diocese of Evansville, where sacramental records are kept.

Salon:
 St. Mary (1871-1902).

Scipio:
 St. Patrick (1841-1958). Sacramental records are located in the archives.

Shelburne:
 St. Ann (1909-1978). Sacramental records kept at St. Mary, Sullivan, Diocese of Evansville.

Shirley:
 Mother of God (1900-1920). Sacramental records are located in the archives.

Taylorville (Selvin):
 St. Thomas (1845-1875).

Valley Mills:
 St. John the Baptist (1855-1903). Sacramental records



President and Chief Executive Officer

Home Office

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email howelld@leukemia-lymphoma.org

January 14, 2008

Combined Federal Campaign Coordinators
Local Campaigns

Re: Affiliate Inclusion in IRS 501(c)(3) Determination Letter

To Whom It May Concern:

Attached is a list of local affiliates and/or chapters of The Leukemia & Lymphoma Society, Inc. I certify that that these affiliates operate as bona-fide chapters or affiliates or organizational elements of the national organization.

I certify that these elements are in good standing with the national organization and are covered by the national organization's IRS 501 (c)(3) Tax Determination Letter. Finances of these elements are included in the national organization's financial statements and in our IRS Form 990 report to the IRS.

Sincerely,

Dwayne Howell
President & CEO

LEUKEMIA

LYMPHOMA

MYELOMA

www.LLS.org

Universal Code Requirements Matrix

Reference: CFC Memorandum 2015-08

| | <i>Separate Entity</i> | <i>Group Exemption</i> | | | | <i>Bona-Fide Chapter/Affiliate</i> | |
|---|-------------------------------------|--|----------------------------------|--------------------------|-------------------------------|---|---------------|
| IRS Determination? | Applicant Legal Name and EIN in BMF | Group Exemption Central Organization and Applicant Legal Names and EINs in BMF | | | | Parent Organization Legal Name and EIN in BMF | |
| Parent Organization Verification? | None | List of all subordinates w/ EINs and physical addresses | | | | List of all chapters w/ physical addresses | |
| Audited Financial Statements? | Applicant's Audit | Applicant's Audit | Central Org. Audit (w/ CEO ltr.) | | Parent's Audit (w/ CEO ltr.) | | |
| IRS Form 990? | Applicant's IRS Form 990 | <i>pro forma</i> IRS Form 990 | | Applicant's IRS Form 990 | <i>pro forma</i> IRS Form 990 | | |
| Is Physical Address Local to Campaign? | Yes | No | No | | Yes | No | |
| Is Service Address Local to Campaign? | n/a | Yes | Yes | | n/a | Yes | |
| CFC Universal Code Assigned: | Unique Code | Existing Code | Unique Code | | Existing Code | Unique Code | Existing Code |

A '**Unique Code**' is one that is assigned to an organization that is eligible to receive—on the basis of its organizational structure and supporting documentation—its own code. For such an organization, the assignment of a Universal CFC Code is not dependent upon any other aspect of the organizational structure.

An '**Existing Code**', on the other hand, is one that has been previously assigned to an the entity and is now being assigned to the same entity in another campaign. Based on the organizational structure and supporting documentation of such an applicant, this entity is not eligible to receive its own Unique Code. For example, a previously coded entity that demonstrates that it provides services in an adjacent campaign zone through a service address that is physically located in that campaign zone is not eligible for a separate Unique Code solely on the basis of the service address. Such an applicant is assigned the previously established Existing Code.