



Catholic Diocese of Columbus

Policy Guideline

Diocesan Parish School All

208.0 - IRS 501c (3) Qualification

The 501(c)(3) classification for Catholic church entities, or our tax-exempt classification, is provided by an IRS group ruling that states Catholic organizations are exempt from federal income tax. There is one group number, which is 0928.

The purpose of this ruling is:

- 1) The exemption of such organization from:
 - (a) Federal Income Tax;
 - (b) Federal Unemployment Tax
- 2) The deductibility for federal income, gift and estate tax purposes, of contributions to such organizations.

In order to qualify for this exemption, it is necessary for each entity be listed in The Official Catholic Directory (Kenedy Directory).

Beginning with the 2008 calendar year, the statistics for parishes, interparochial/consolidated elementary schools and high schools will be prepared based upon Status Annimarum information and personnel information will be based upon the Diocesan Directory. In the event that further information may be needed for the Kenedy Directory, the Chancery Office will contact the applicable entity.

Please be aware that you will still receive the form for updating the Kenedy Directory as this is generated by them. Please ignore this form.

The group ruling letter from the IRS and a copy of the applicable pages from the Official Catholic Directory are sent to all Diocesan entities in the summer of each year by the Finance Office.