Form 0928A

Application for Inclusion in USCCB Group Ruling

(September 1, 2017)

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The instructions and additional schedules to Form 0928A (indicated in Section I) are available for download at usccb.org/about/general-counsel/tax-and-group-ruling.cfm.

FORM 0928A
Application for Inclusion in USCCB Group Ruling
(September 1, 2017)

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A. APPLICANT INFORMATION

Purpose of Application: ☑ New Applicant ☐ EO BMF Only ☐ Public Charity Status

Name: _____

EIN: _____ - _____ **Month Accounting Period Ends (2 digits):** _____

Address: _____

_____

_____

Website: _____

Contact Name: _____ **Title:** _____

Telephone: _____ **Fax:** _____ **Email:** _____

B. ORGANIZATIONAL INFORMATION

1. Form of Organization: (select one)

○	**Corporation** (attach articles of incorporation showing proof of state filing, and bylaws)
○	**Trust** (attach copy of trust agreement)
○	**Association** (attach articles of association, constitution or other organizing document showing date of formation, and bylaws)
○	**Limited Liability Company** (attach certificate of formation showing proof of state filing, and operating agreement)

2. Date of Incorporation/Formation: _____

3. State of Incorporation/Formation: _____

4. Identify the location (page, article, and/or paragraph) of the clause in your organizing document that limits your purposes to §501(c)(3) exempt purposes: _____

5. Identify the location (page, article, and/or paragraph) of the dissolution clause in your organizing document that limits the use of your remaining assets for §501(c)(3) purposes: _____

C. GOVERNANCE INFORMATION

GOVERNING BODY Provide the name and title of each member of your governing body. Also indicate the office, if any, held in another Church organization(s).

Name	***Title***	***Other Church Office***

OFFICERS List the name and title of each officer, and indicate the office, if any, held in another Church organization(s).

Name	***Title***	***Other Church Office***

D. ELIGIBILITY SCREEN Check this box ☐ to attest that you have read and completed the Form 0928A Eligibility Worksheet in the current Procedures and Instructions and that you did not answer "Yes" to any of the questions and are therefore eligible to apply for inclusion in the USCCB Group Ruling.

	If you answered "Yes" to any of the questions, or are otherwise uncertain whether you are able to make the attestation, please explain.

E. RELATIONSHIP TO THE CHURCH IN THE UNITED STATES

To qualify for inclusion in the Group Ruling, your organization must establish that it possesses a significant relationship to a U.S. diocese, U.S. parish, U.S. religious order, or some other Church entity organized in the U.S. The following questions are designed to gather information about your organization's relationship to the Church.

		Yes	No
1.	**Is your organization controlled by a diocese, parish, religious order, or other Church entity that is organized in the U.S.?** If yes, please identify the organization _____ _____ by which it is controlled and the page on which that organization is included in the current OCD (page _____). Please indicate the page, article, or paragraph of your organizing document or bylaws that establishes this control relationship: _____.	○	○
2.	**Does your organization's governing board include individuals who also serve on the governing board of or in a governing capacity with respect to a diocese, parish, religious order, or other Church entity that is organized in the U.S.?** If yes, please identify the organization _____, and the page on which that organization is listed in the current OCD (page _____ _____). Please indicate the page, article, or paragraph of your organizing document or bylaws that establishes this relationship: _____.	○	○

3.	**Please note below which of the following characteristics applies to your organization.** (In a separate attachment, provide additional relevant information)	
☐	***ex officio* board members holding other Church offices** (page, article or paragraph of organizing document/bylaws _____)	
☐	**indirect control by Church entity** (attach detailed statement explaining the nature of this indirect control)	
☐	**reserved powers in bishop, diocese, parish, religious order, other Church entity** (page, article, or paragraph of organizing document/bylaws _____)	
☐	**veto power by bishop, diocese, parish, religious order, other Church entity** (page, article, or paragraph of organizing document/bylaws _____)	
☐	**formal policy of adherence to Church teachings/practices as determined by diocesan bishop** (pg., art. or paragraph of organizing doc./bylaws _____)	
☐	**assets distributed on dissolution to diocese, parish, religious order, other Church entity** (page, article, or paragraph of organizing document/bylaws _____)	
☐	**status under Canon Law as a public juridic person** (provide statutes and documentation of episcopal approval)	
☐	**other relationship to Church** (attach explanation)	

F. ACTIVITIES

1.	**Please describe your past, present, and planned activities.**

2.	**Does or will your organization attempt to influence legislation?**			
	Yes	◯	**No**	◯
	If yes, how and on what issues do or will you attempt to influence legislation?			
3.	**What percentage of your total activities do or will such attempts to influence legislation constitute? _____%**			

G. FINANCIAL DATA

1.	**List your (anticipated) sources of financial support in order of size.**			
2.	**Does your organization engage or plan to engage in fundraising activities?**			
	Yes	◯	**No**	◯
	If yes, please list the type of fundraising and a description of each.			
3.	**Does your organization plan to offer admissions, goods, services, or facilities as part of its charitable activities?**			
	Yes	◯	**No**	◯
	If yes, please describe the services, goods and/or facilities, to whom they will be offered, and the source of funding for the provision of those services, goods and/or facilities (e.g., government grants, donations, payment by participants, Medicaid, Medicare, etc.).			
4.	**Fair market value (net) of all assets (cash, real estate and other): $ _____**			

Section G-1 – Financial Data: Public Support, Revenues and Expenses

Complete the sections below for a total of 5 tax years, including the portion of the tax year that you are currently in. If your organization has not been in existence for more than 4 tax years, then refer to the Procedures and Instructions for Form 0928A for which columns to complete, and how to complete them.

		(a) Year 1 Ending 20____	(b) Year 2 Ending 20____	(c) Year 3 Ending 20____	(d) Year 4 Ending 20____	(e) Year 5 Ending 20____	(f) Total
	Sec. A. Public Support						
1	Gifts, grants, contributions and membership fees (do not include unusual grants)						0
2	Gross receipts from admissions, goods sold, services performed or facilities furnished in activities that are related to your tax-exempt purpose						0
3	Gross receipts from activities that are not an unrelated trade or business under § 513						0
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5	The value of services or facilities furnished by a government unit to the organization without charge						0
6A	**Subtotal A** (add lines 1 through 5)	0	0	0	0	0	0
6B	**Subtotal B** (add lines 1, 4 and 5)	0	0	0	0	0	0
7A	Amounts included in 1, 2 and 3 received from disqualified persons						0
7B	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 18 for the year, i.e., $5,000 or the following:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0
7C	Sum of lines 7A and 7B	0	0	0	0	0	0
8	**509(a)(2) Public Support** (Subtract 7C from 6A)						0
9	Amount of contributions included on line 1 by each person (other than a governmental unit or publicly supported org) that exceeds: **0.00**						
10	**509(a)(1)/170(b)(1)(A)(vi) Public Support** (Subtract 9 from 6B)						0
	Sec. B. Total Support						
11	Enter amount from 6A	0	0	0	0	0	0
12	Enter amount from 6B	0	0	0	0	0	0

		(a) Year 1 Ending 20____	(b) Year 2 Ending 20____	(c) Year 3 Ending 20____	(d) Year 4 Ending 20____	(e) Year 5 Ending 20____	(f) Total
13	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
14	Unrelated business taxable income (less § 511 taxes paid)						0
15	**Subtotal C** 509(a)(2) investment income (add lines 13 and 14)	0	0	0	0	0	0
16	Net income from unrelated business activities not included in line 14, whether or not the business is regularly carried on						0
17	Other income. Do not include gain or loss from the sale of capital assets						0
18	**509(a)(2) Total Support**. Add lines 11, 15, 16 and 17	0	0	0	0	0	0
19	**509(a)(1)/170(b)(1)(A)(vi) Total Support**. Add lines 12, 15, 16 and 17						0
20	Net gain or loss on sale of capital assets						0
21	Unusual grants						0
22	**Total Revenue** (add lines 18, 20 and 21)	0	0	0	0	0	0
23	**509(a)(2) Public Support %.** Divide line 8, column (f) by line 18, column (f).						0.0%
24	**509(a)(1)/170(b)(1)(A)(vi) Public Support %**. Divide line 10, column (f), by line 19, column (f).						0.0%
25	**509(a)(2) Investment Income %** Divide line 15, column (f) by line 18, column (f)						0.0%
	Sec. C. Expenses						
26	Fundraising expenses						
27	Contributions, gifts, grants and similar amounts paid out						
28	Compensation of officers, directors and trustees						
29	Other salaries and wages						
30	Interest expense						
31	Occupancy (rent, utilities, etc.)						
32	Professional fees						
33	Other expenses						
34	**Total Expenses**. Add lines 26 through 33	0	0	0	0	0	

H. PUBLIC CHARITY STATUS

Select the appropriate public charity status below and attach additional documentation as required.

Your organization is not a private foundation because it is classified under:

	Classification	Description
○	**509(a)(1) and 170(b)(1)(A)(i)**	**church** (diocese/eparchy, parish, religious institute of consecrated life, or society of apostolic life)
○	**509(a)(1) and 170(b)(1)(A)(ii)**	**school** – You must complete Section N, Schools (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)
○	**509(a)(1) and 170(b)(1)(A)(iii)**	**hospital** – You must complete Section O, Hospitals (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)
○	**509(a)(1) and 170(b)(1)(A)(vi)**	**organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from governmental units, or from the general public**
○	**509(a)(2)**	**organization that normally receives more than one-third of its financial support from gifts, grants, contributions, membership fees, and gross receipts from its exempt activities *and* not more than one-third of its financial support from gross investment income and the excess of unrelated business taxable income over the amount of unrelated business income tax**
○	**509(a)(3) – Type I**	**organization supporting one or more organizations listed above ("supported organizations") and, with respect to such supported organizations, is "operated, supervised or controlled by" such organizations** - You must complete Section J, Supporting Organizations (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)
○	**509(a)(3) – Type II**	**organization supporting one or more organizations listed above ("supported organizations") and, with respect to such supported organizations, is "supervised or controlled in connection with" such organizations** - You must complete Section J, Supporting Organizations (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)

I. SUPPLEMENTAL INFORMATION REQUIRED FOR APPLICATION

		Yes	No
1.	**Did you include copies of the organizing and operating documents which created and govern your organization, as indicated in Section B?**	○	○
2.	**Did you indicate in Section H that your organization is a school?** If yes, you must complete Section N, Schools (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)	○	○

		Yes	No
3.	**Did you indicate in Section H that your organization is a hospital?** If yes, you must complete Section O, Hospitals (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)	○	○
4.	**Did you indicate in Section H that your organization was classified under 509(a)(3)?** If yes, you must complete Section J, Supporting Organizations (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)	○	○
5.	**Does your organization provide housing to elderly and/or persons with disabilities?** If yes, you must complete Section K, Homes for the Elderly or Disabled (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)	○	○
6.	**Does your organization provide housing for persons with low incomes?** If yes, you must complete Section L, Low Income Housing (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)	○	○
7.	**Does your organization constitute the civil incorporation or establishment of an entity which comprises or includes members of a religious order or public or private association of the faithful?** If yes, you must complete Section M, Religious Orders/Associations (available at usccb.org/about/general-counsel/tax-and-group-ruling.cfm)	○	○
8.	**Is your organization exempt from having to file a Form 990/EZ/N each year?** If yes, please explain why you are exempt.	○	○

AUTHORIZATION FOR INCLUSION IN USCCB GROUP RULING

The undersigned officer of the applicant organization: (1) has examined the foregoing application and the accompanying documents and attachments; (2) believes them to be true, correct, and complete; and (3) consents to inclusion of the applicant organization in the USCCB Group Ruling.

Date: _____ **Signature** _____

Name: _____

Title: _____