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INFORMATION FOR DONORS AND GRANTMAKERS

Individual and Non-Tax Exempt Donors

As indicated in the most recent [IRS Group Ruling Determination Letter](#), contributions to the subordinate organizations included in the USCCB group ruling are deductible for federal income, estate and gift tax purposes under sections 170, 2055, 2106 and 2522 of the Internal Revenue Code.

According to [IRS Publication 4573, Group Exemptions](#), donors can verify that a contribution to a subordinate organization included in the USCCB group ruling is deductible under section 170 by reference to the group ruling determination letter above, and by locating the particular subordinate organization in the Official Catholic Directory, which serves as the official subordinate listing approved by the USCCB. Subordinate organizations do not receive their own individual IRS determination letters.

For example, to verify the deductibility of a contribution to Catholic Charities of the Archdiocese of Washington, Inc., the donor should obtain the following documents as described on page four of [IRS Publication 4573](#).

- [IRS Group Ruling Determination Letter](#)
- [Cover Page of Most Recent Official Catholic Directory](#)
- [Page of Official Catholic Directory Listing Organization](#)

The donee organization is responsible for providing to the donor a copy of the page listing the organization from the most recent Official Catholic Directory. The USCCB does not provide this documentation. For information about acknowledgement, substantiation, reporting and other requirements which may apply, see [IRS Publication 526, Charitable Contributions](#).

Grantmaking Institutions (Private Foundations and Sponsors of Donor Advised Funds)

As indicated in the most recent [IRS Group Ruling Determination Letter](#), and as required by [Revenue Procedure 80-27](#), all subordinate organizations included in the USCCB group ruling are public charities, and not private foundations, described in section 509(a)(1), (2) or (3) of the Internal Revenue Code. Although the USCCB does not approve section 509(a)(3) type III supporting organizations (regardless of whether they are functionally integrated) for inclusion in the group ruling, certain grantmaking institutions may want to refer to [IRS Notice 2014-4](#), or consult with legal counsel regarding the issues described therein.

Non-Group Ruling Organizations Included in Official Catholic Directory

Not all organizations included in a diocesan section of the Official Catholic Directory are subordinates in the USCCB group ruling. For example, organizations listed with an asterisk (*) next to their name generally have their own individual IRS determination letters, and hence are not included in the USCCB group ruling. Donors should consult the [IRS' Exempt Organizations Select Check](#) database or the organizations' individual determination letters regarding the deductibility of their contributions to such organizations.

Finally, each diocesan section concludes with a listing of Religious Institutes of Men Represented in the Diocese and Religious Institutes of Women Represented in the Diocese. A listing in either of these sections indicates only that one or more individual members of the listed religious institute are physically present to perform ministry in the particular diocese. It does not establish that a listed religious institute is exempt from federal income tax under the USCCB group ruling or otherwise. For an example of these listings, [click here](#).

ITEMS OF INTEREST

[Diocesan Coordinators Catholic Campaign for Human Development](#)

[Video resources for CCHD grantees](#)

[Economic Development Criteria and Guidelines](#)

[CCHD Grant Process and Timeline](#)

[Community Development Criteria, Guidelines and Policies](#)

[see all 20 pages](#)

