



Decree of Promulgation of
Norms for Associations of the Faithful, Movements, Programs, and Other Organizations

One of the ways that the Spirit is active is through the activities of the faithful gathered in associations and organizations. It is necessary, however, for the protection of the people of God and of the spiritual and temporal resources of the Church, that these associations, movements, programs and other organizations be provided with sufficient structures and methods of operation. To that end, I am pleased today to promulgate the following *Norms for Associations of the Faithful, Movements, Programs, and Other Organizations*.

The norms are particular law for the Diocese of Honolulu and are effective immediately for any new organization seeking approval.

For existing organizations already meeting on property civilly owned by the Roman Catholic Church in the State of Hawai'i, the norms are effective one year from today, September 28, 2013, with due regard for civil law requirements already in effect. This one year time period is meant to allow organizations to continue their activities while working toward full compliance with these norms.

These norms are being promulgated through publication in the *Hawai'i Catholic Herald* and will remain available as a download from the website of the Diocese of Honolulu. They will also be mailed to all current organizations listed in the diocesan directory.

Given at the Diocesan Curia on September 28, 2012.

+ Clarence Silva

Most Reverend Clarence Silva
Bishop of Honolulu

[Signature]

Signature of ecclesiastical notary

Resources for Implementing the Norms for Associations and Other Organizations

October 5, 2014

Norms #3, 20, 34, 39-40, 55-56, 68-69

For information or requests to be submitted to the Office of the Chancellor, mail or email:

Deacon Walter Yoshimitsu

6301 Pali Hwy.

Kaneohe, HI 96744

wyoshimitsu@rcchawaii.org

Norms #4, 17, 31, 44-46, 49, 61-63, 71-72

For IRS regulations to secure tax exempt status and for information on what activities must be avoided by tax-exempt organizations, go to: <http://www.irs.gov/Charities-&-Non-Profits> For more information, consult a civil attorney or accountant of your own choosing. (The Diocese of Honolulu does not make referrals.)

Norm #5

For information on paying Hawaii's General Excise Tax, consult a tax attorney or go to:

<http://tax.hawaii.gov/geninfo/get/>

Norms #12, 26, 47-48, 59-60, 70

For advice on and review of canonical statutes, email Father Mark Gantley, the judicial vicar and director of canonical affairs, at mgantley@rcchawaii.org.

Norms #15-16

For assistance with regard to finances for parish organizations, contact your parish bookkeeper.

Norms #29-30

For assistance with regard to finances for diocesan organizations, contact Marvin Choy, controller, at marvin@rcchawaii.org or 585-3307.

Norms #18, 32, 37, 54, 67

For information on Safe Environment matters, contact Kristin Leandro at the Safe Environment Office at 203-6719 or [kleandro@rcchawaii.org](mailto:k Leandro@rcchawaii.org).

Norms #38, 51, 64, 73

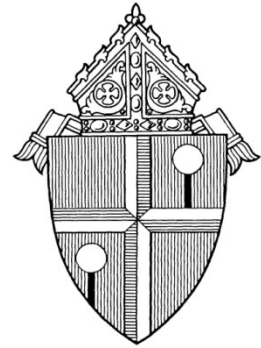
For information on securing your own liability insurance if needed, contact an insurance provider of your own choosing. (The Diocese of Honolulu does not make referrals.)

Norms #57, 60

For information on seeking civil incorporation in the State of Hawaii, contact a civil attorney of your own choosing. (The Diocese of Honolulu does not make referrals.) The group should consult with the bishop prior to seeking civil incorporation. Civil articles of incorporation and bylaws will need to include certain elements to protect the Catholic identity of the group.

THE OFFICE FOR CANONICAL AFFAIRS

CATHOLIC DIOCESE OF HONOLULU • ST. STEPHEN DIOCESAN CENTER
6301 PALI HIGHWAY, KĀNE`OHE, HAWAI`I 96744-5224
[808] 203-6766 • WWW.CATHOLICHAWAII.ORG



Norms for Associations of the Faithful, Movements, Programs, and Other Organizations

I. General Norms

1. The term *organization* is used in this document to refer to associations of the faithful (*Code of Canon Law*, canon 298), programs, movements, and other Catholic and non-Catholic organizations that meet on property civilly owned by the Roman Catholic Church in the State of Hawai`i.¹
2. The name of all organizations must be consistent on all documents, including both civil and canonical documents.
3. All organizations listed in the diocesan directory that maintain web sites must submit the Internet address to the Office of the Chancellor of the Diocese of Honolulu. This is required even if the organization does not want to be linked on the diocesan web site.
4. All organizations are to avoid completely all political activity (e.g., endorsement of specific candidates) and are to abide by federal law with regard to lobbying activities, the avoidance of benefits to insiders, and the transmission of funds to foreign organizations.
5. All fundraising that involves the sale of goods or services is subject to the General Excise Tax (GET). (Federal tax-exempt status does not exempt an organization from this tax imposed by the State of Hawai`i.) Generally speaking, donations, annual dues, and retreat fees are not subject to the tax, provided that the activity itself is religious, educational, or charitable.
6. Attendance at an event or meetings with the bishop or other priests, deacons, or religious does not constitute approval of an organization. Approval needs to be requested and given in writing in accord with the norms stated in this document.
7. All tasks in this document referred to as belonging to the bishop may be performed by one of his vicars or a delegate acting in his name.
8. Once an organization determines its proper category from among the following sections (II-VII), only those norms in that section apply to it in addition to the general norms nos. 1-7 above.

¹ The Roman Catholic Church in the State of Hawai`i is the corporation that civilly owns all diocesan and parish property, with the exception of St. Patrick Church in Kaimuki. Religious institutes and societies of apostolic life also civilly own various properties throughout the state.

II. Catholic Organizations That Are Part of a Parish

9. Pastors may permit the formation of parish organizations for spiritual or charitable purposes that meet on parish property. Such organizations are under the authority of the pastor with regard to all activities.
10. Such organizations are canonically part of the parish. They have no separate canonical status.
11. Such organizations are to have no separate civil status. That is, they are not to be civilly incorporated. They are not to have their own EIN (Employer Identification Number).
12. Such organizations are to have their own statutes that define, among other things, the purpose and constitution of the organization, the officers of the organization, membership requirements, activities of the organization, and means of loss of membership. The pastor has the authority to approve the statutes as well as to withdraw approval.
13. Such organizations may refer to themselves as Catholic organizations.
14. Such organizations may have a priest, deacon, or religious as a spiritual advisor, appointed in accord with the statutes of the organization and approved by the pastor.
15. All funds of the organization must be deposited into the checking account of the parish, although separate accounting will be maintained by establishing a subclass account for the organization. For bookkeeping purposes, the organization's funds are held as a restricted cash account of the parish.
16. The balances, income, and expense activity must be recorded and reported in the parish's financial records, including the annual budget and finance report provided to the Diocese of Honolulu. All receipts and bank statements are to be archived in the parish records.
17. The parish is responsible for following IRS regulations in regard to documenting tax-deductible donations that the organization may receive.
18. Such organizations that have direct contact with minors (those under the age of 18) must comply with diocesan Safe Environment requirements. This includes training and background screening for individuals with ongoing and unsupervised contact with minors, continuing education on child safety and welfare, and annual data and documentation submission to the designated parish Safe Environment leader for the annual Safe Environment audit.
19. The activities of such organizations are covered by the liability insurance of the Roman Catholic Church in the State of Hawai'i.
20. Organizations that wish to solicit members from beyond the parish may request listing in the diocesan directory, which is published by the *Hawai'i Catholic Herald*, and may be linked on the diocesan web site. A letter of permission from the pastor is required. Such requests are to be submitted to the Office of the Chancellor.
21. Organizations that wish to expand into other parishes may do so, provided that the new pastor gives approval to the statutes and supervises the finances in the same manner as the original pastor. In this situation, the organizations are regarded as separate parish organizations, even if certain activities are coordinated between them.

III. Catholic Organizations That Are Part of the Diocese of Honolulu

22. Groups may seek approval of the bishop to form an organization for spiritual or charitable purposes that meets on diocesan or parish property. Such organizations are under the authority of the bishop with regard to all of their activities.
23. Such organizations also need permission of the pastor to meet on parish property.
24. Such organizations are canonically part of the Diocese of Honolulu. They have no separate canonical status.
25. Such organizations are to have no separate civil status. That is, they are not to be civilly incorporated.
26. Such organizations are to have their own statutes that define, among other things, the purpose and constitution of the organization, the officers of the organization, membership requirements, activities of the organization, and means of loss of membership. The bishop must approve the statutes and also may withdraw approval at any time.
27. Such organizations may refer to themselves as Catholic organizations.
28. Such organizations may have a priest, deacon, or religious as a spiritual advisor, appointed in accord with the statutes of the organization and approved by the bishop.
29. All funds of the organization must be deposited into the checking account of the diocese, although separate accounting will be maintained by establishing a program account for the organization. For bookkeeping purposes, the organization's funds are held as a restricted cash account of the diocese.
30. The balances, income, and expense activity must be recorded and reported in the diocese's financial records. All receipts and bank statements are to be archived in the diocesan records.
31. The diocese is responsible for following IRS regulations in regard to documenting tax-deductible donations that the organization may receive.
32. Such organizations that have direct contact with minors (those under the age of 18) are required to register their organization by contacting the Diocesan Safe Environment Office. The organization will be subject to Safe Environment requirements including training and background screening for individuals with ongoing and unsupervised contact with minors, continuing education on child safety and welfare, and annual data and documentation submission to the diocesan Safe Environment coordinator for the annual Safe Environment audit.
33. The activities of such organizations are covered by the liability insurance of the Roman Catholic Church in the State of Hawai'i.
34. Such organizations will be listed in the diocesan directory, which is published by the *Hawai'i Catholic Herald*. Such organizations may request to be linked on the diocesan web site; such requests are to be submitted to the Office of the Chancellor.

IV. Catholic Organizations That Are Part of a Religious Institute or Society of Apostolic Life

35. Moderators of religious institutes of pontifical right or societies of apostolic life of pontifical right, within the norm of their proper law, may permit the formation of organizations for spiritual or charitable purposes that meet on property civilly and canonically owned by the institute or society.
36. Determinations regarding the civil and canonical status, approval of statutes, and financial management of such organizations are left to the moderator of the institute or society.
37. Such organizations that have direct contact with minors (those under the age of 18) are required to register their organization by contacting the Diocesan Safe Environment Office. The organization will be subject to Safe Environment requirements including training and background screening for individuals with ongoing and unsupervised contact with minors, continuing education on child safety and welfare, and annual data and documentation submission to the diocesan Safe Environment coordinator for the annual Safe Environment audit.
38. If such organizations wish to meet on property civilly owned by the Roman Catholic Church in the State of Hawai'i, Certificates of Insurance must be provided evidencing Commercial General Liability coverage for Bodily Injury or for Damage to Property with a minimum limit of liability of \$1,000,000 for claims arising out of the organization's activities on church property. The Roman Catholic Church in the State of Hawai'i is also to be named as an Additional Insured under the policy. For parish property, the pastor is responsible for making sure that these certificates are received and kept current. For diocesan property, the diocesan finance officer is responsible.
39. These organizations may request listing in the diocesan directory, which is published by the *Hawai'i Catholic Herald*, and may be linked on the diocesan web site. To secure such a listing or linking, a letter of authorization must be sent by the moderator of the institute or society to the Office of the Chancellor. This letter must state that the religious institute or society is responsible for the organization.
40. Those organizations that wish to be included in the *Official Catholic Directory*² must comply with the regulations established by the United States Conference of Catholic Bishops. Information needed to be listed must be submitted to the Office of the Chancellor. (The group must complete the application at the end of this document.)

² The *Official Catholic Directory* is the national directory published by P.J. Kenedy & Sons under the auspices of the United States Conference of Catholic Bishops.

V. National Catholic Organizations

41. Groups may seek approval of the bishop to form a division of a national organization in the Diocese of Honolulu. (The group must complete the application provided at the end of this document.) The bishop reserves the right to withdraw approval of all such organizations at any time.
42. If the organization has a canonical status from another diocese or from the Holy See, copies of the canonical statutes must be submitted to the bishop prior to his approval.
43. Copies of the civil articles of incorporation and civil bylaws must be submitted to the bishop prior to his approval.
44. A copy of the national organization's IRS determination letter showing that the organization is a tax-exempt 501(c)(3) organization must also be submitted to the bishop prior to his approval. If a national organization's tax-exempt status is covered by being listed in the *Official Catholic Directory* under another diocese or as a national organization, the page number of the listing is to be submitted to the bishop.
45. These organizations must file a Form 990 with the federal government each year in accord with IRS regulations.
46. These organizations must follow IRS regulations in regard to documenting tax-deductible donations.
47. Unless the division of these organizations is civilly incorporated in the State of Hawai'i or has canonical status from the Holy See, such organizations need to seek canonical status from the diocese where each is civilly incorporated.
48. If a division of a national organization is civilly incorporated in the State of Hawai'i, the division may seek canonical status as a private³ juridic person from the bishop of Honolulu. However, this is not required.
49. If a division of a national organization is civilly incorporated in the State of Hawai'i, it must secure its own IRS determination letter showing that it is a tax-exempt 501(c)(3) organization.
50. Unless an organization has been granted canonical status as a private juridic person by the bishop of Honolulu, it must receive permission to refer to itself as a Catholic organization from the Mainland diocese where the entity is civilly incorporated or from the Holy See.
51. If such organizations meet on property civilly owned by the Roman Catholic Church in the State of Hawai'i, Certificates of Insurance must be provided evidencing Commercial General Liability coverage for Bodily Injury or for Damage to Property with a minimum limit of liability of \$1,000,000 for claims arising out of the organization's activities on church property. The Roman Catholic Church in the State of Hawai'i is also to be named as an Additional Insured under the policy. For parish property, the pastor is responsible

³ The term *private* in canonical usage refers to entities that possess greater autonomy than *public* associations, which are more directly subject to direct and immediate control by Church authorities. However, all Catholic entities are subject to the vigilance and governance of the authorities of the Church.

for making sure that these certificates are received and kept current. For diocesan property, the diocesan finance officer is responsible.

52. National organizations also need permission of the pastor to meet on parish property.
53. Such organizations may have a priest, deacon, or religious as a spiritual advisor, appointed in accord with the canonical statutes of the organization.
54. Such organizations that have direct contact with minors (those under the age of 18) are required to register their organization by contacting the Diocesan Safe Environment Office. The organization will be subject to Safe Environment requirements including training and background screening for individuals with ongoing and unsupervised contact with minors, continuing education on child safety and welfare, and annual data and documentation submission to the diocesan Safe Environment coordinator for the annual Safe Environment audit.
55. Such organizations may request to be listed in the diocesan directory, which is published by the *Hawai'i Catholic Herald*, and may be linked on the diocesan web site. Such requests are to be submitted to the Office of the Chancellor.
56. A national organization civilly incorporated in the State of Hawai'i with its own 501(c)(3) tax-exempt status may be listed in the *Official Catholic Directory* under the Diocese of Honolulu with an *asterisk listing. However, any organization civilly incorporated in another state may not. Requests to be listed in the *Official Catholic Directory* are to be submitted to the Office of the Chancellor.

VI. Diocesan Catholic Organizations That Are Civilly Incorporated

57. Groups may seek approval of the bishop to form a Catholic organization in the Diocese of Honolulu. (The group must complete the application that follows this document.) The bishop reserves the right to withdraw approval of all such organizations at any time.
58. The bishop's approval takes the form of a decree granting the organization status as a private juridic person of diocesan right. Specific permission should be requested for the organization to refer to itself as a Catholic organization, and this permission should be included in the decree of the bishop.
59. Such organizations are to have their own canonical statutes that define, among other things, the purpose and constitution of the organization, the officers of the organization, membership requirements, activities of the organization, and means of loss of membership. The bishop must approve the statutes and also may withdraw approval at any time.
60. Copies of the civil articles of incorporation and civil bylaws must be submitted to the bishop prior to his approval. If desired, the civil articles of incorporation and civil bylaws may also be given the status of canonical statutes. However, if an organization prefers, the civil documents and canonical statutes may be separate.
61. A copy of the organization's IRS determination letter showing that the organization is a tax-exempt 501(c)(3) organization must also be submitted to the bishop prior to his approval.
62. The organization must file a Form 990 with the federal government each year in accord with IRS regulations.
63. The organization must follow IRS regulations in regard to documenting tax-deductible donations.
64. If such organizations meet on property civilly owned by the Roman Catholic Church in the State of Hawai'i, Certificates of Insurance must be provided evidencing Commercial General Liability coverage for Bodily Injury or for Damage to Property with a minimum limit of liability of \$1,000,000 for claims arising out of the organization's activities on church property. The Roman Catholic Church in the State of Hawai'i is also to be named as an Additional Insured under the policy. For parish property, the pastor is responsible for making sure that these certificates are received and kept current. For diocesan property, the diocesan finance officer is responsible.
65. Such organizations also need permission of the pastor to meet on parish property.
66. Such organizations may have a priest as a chaplain or a deacon or religious as a spiritual advisor, appointed in accord with the canonical statutes of the organization.
67. Such organizations that have direct contact with minors (those under the age of 18) are required to register their organization by contacting the Diocesan Safe Environment Office. The organization will be subject to Safe Environment requirements including training and background screening for individuals with ongoing and unsupervised contact with minors, continuing education on child safety and welfare, and annual data

and documentation submission to the diocesan Safe Environment coordinator for the annual Safe Environment audit.

68. Such organizations may request to be listed in the diocesan directory, which is published by the *Hawai'i Catholic Herald*, and may be linked on the diocesan web site. Such requests are to be submitted to the Office of the Chancellor.
69. Such an organization may request to be listed in the *Official Catholic Directory* under the Diocese of Honolulu with an *asterisk listing. Such requests are to be submitted to the Office of the Chancellor.
70. Organizations that propose to hand on Christian doctrine in the name of the Church or to promote public worship must seek to be established as a public association of the faithful or public juridic person in accord the *Code of Canon Law*. Such organizations are subject to greater control of their activities by the bishop than private ones.

VII. Non-Catholic Groups

71. A non-Catholic organization that wishes to meet on property civilly owned by the Roman Catholic Church in the State of Hawai`i must be invited to do so. Organizations need to be invited by the pastor to meet on parish property and by the bishop to meet on diocesan property.
72. The organization must provide the Diocese of Honolulu with a copy of its IRS 501(c)(3) tax-exempt status determination letter for the civil corporation of the entity. For-profit corporations are completely prohibited from meeting on property civilly owned by the Roman Catholic Church in the State of Hawai`i.
73. If such organizations meet on property civilly owned by the Roman Catholic Church in the State of Hawai`i, Certificates of Insurance must be provided evidencing Commercial General Liability coverage for Bodily Injury or for Damage to Property with a minimum limit of liability of \$1,000,000 for claims arising out of the organization's activities on church property. The Roman Catholic Church in the State of Hawai`i is also to be named as an Additional Insured under the policy. For parish property, the pastor is responsible for making sure that these certificates are received and kept current. For diocesan property, the diocesan finance officer is responsible.
74. Non-Catholic groups cannot be listed in the *Official Catholic Directory*, the diocesan directory, or linked on the Diocese of Honolulu web site.



HU_Yb`Zca `R Y
Application for Inclusion in
USCCB Group Ruling
(Effective May 1, 2014)

* * * * *

A. APPLICANT INFORMATION

Name: _____

Address: _____

Telephone: _____ Fax: _____ Email: _____

Website: _____

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

Contact Name: _____ Title: _____

B. ORGANIZATIONAL INFORMATION

1. Form of Organization: (select one)

Table with 2 columns: Selection box and Description. Rows include Corporation, Trust, Association, and Limited Liability Company.

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).

<u>Name</u>	<u>Title</u>	<u>Other Church Office</u>

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

<u>Name</u>	<u>Title</u>	<u>Other Church Office</u>

D. ELIGIBILITY SCREEN If your organization answers yes to any of the questions below, DO NOT SUBMIT THIS APPLICATION. It is not eligible for inclusion in the USCCB Group Ruling.

		Yes	No
1.	Is your organization currently included in the USCCB Group Ruling by virtue of another Official Catholic Directory listing?		
2.	Has your organization received an IRS determination letter recognizing it as exempt from federal income tax under §501(c)(3)?		
3.	Has your organization been denied recognition of § 501(c)(3) status by the IRS?		
4.	Has the IRS recognized your organization as exempt under a Code section other than §501(c)(3)?		
5.	Was your organization created or incorporated in a foreign country?		

		Yes	No
6.	Does your organization serve as a conduit for contributions to a foreign organization(s)?		
7.	Is your organization's purpose to manage or invest funds of a foreign organization?		
8.	Is your organization's primary purpose the sponsorship of donor advised funds?		
9.	Is your organization a §509(a)(3) Type III supporting organization?		
10.	Is your organization formed with for-profit entities or individuals to engage in joint ventures, partnerships, LLCs, co-ownership, or similar arrangements?		
11.	Is your organization a successor to a for-profit entity?		
12.	Is your organization intending to be a disregarded entity for federal income tax purposes?		
13.	Is your organization an individual practice association?		
14.	Is your organization a preferred provider organization?		
15.	Is your organization a physician medical practice? (This does not include medical clinics serving the indigent)		
16.	Does any part of your organization's net earnings inure to the benefit of any private shareholder or individual?		
17.	Does more than an insubstantial part of your organization's activities consist of carrying on propaganda or attempting to influence legislation?		
18.	Does your organization participate or intervene in political campaigns on behalf of or in opposition to any candidate for public office?		
19.	Is your organization included in or eligible for inclusion in another group ruling, e.g., Knights of Columbus, Knights of Peter Claver, St. Vincent de Paul?		

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.

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: _____.	Yes	No
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: _____.	Yes	No
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 provide a detailed, narrative description of your past, present, and planned activities. Use an attachment, if necessary.

2.	Does your organization intend to maintain any donor advised funds?		
	Yes		No
	If yes, please provide a detailed explanation of how you intend to operate these funds, including copies of donor agreements, notices, policy statements, brochures, etc.		
3.	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?		
4.	What percentage of your total activities do or will such attempts to influence legislation constitute? _____%		

G. FINANCIAL DATA: REVENUES, EXPENSES AND BALANCE SHEET

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.	Revenues, Expenses and Balance Sheet. Complete Sections G-1 and G-2. Refer to Procedures and Instructions for Form 0928A.		

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)						
2	Gross receipts from admissions, goods sold, services performed or facilities furnished in activities that are related to your tax-exempt purpose.						
3	Gross receipts from activities that are not an unrelated trade or business under § 513.						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a government unit to the organization without charge						
6A	Subtotal A (add lines 1 through 5)						
6B	Subtotal B (add lines 1, 4 and 5)						
7A	Amounts included in 1, 2 and 3 received from disqualified persons						
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						
7C	Sum of lines 7A and 7B						
8	509(a)(2) Public Support (Subtract 7C from 6A)						
9	Amount of contributions included on line 1 by each person (other than a governmental unit or publicly supported organization) that exceeds 2% of the amount shown on line 19, column (f)						
10	509(a)(1)/170(b)(1)(A)(vi) Public Support (Subtract 9 from 6B)						
Sec. B. Total Support							
11	Enter amount from 6A						
12	Enter amount from 6B						

		(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						
14	Unrelated business taxable income (less § 511 taxes paid)						
15	Subtotal C 509(a)(2) investment income (add lines 13 and 14)						
16	Net income from unrelated business activities not included in line 14, whether or not the business is regularly carried on						
17	Other income. Do not include gain or loss from the sale of capital assets						
18	509(a)(2) Total Support. Add lines 11, 15, 16 and 17						
19	509(a)(1)/170(b)(1)(A)(vi) Total Support. Add lines 12, 15, 16 and 17						
20	Net gain or loss on sale of capital assets						
21	Unusual grants						
22	Total Revenue (add lines 18, 20 and 21)						
23	509(a)(2) Public Support %. Divide line 8, column (f) by line 18, column (f).						
24	509(a)(1)/170(b)(1)(A)(vi) Public Support %. Divide line 10, column (f), by line 19, column (f).						
25	509(a)(2) Investment Income % Divide line 15, column (f) by line 18, column (f)						
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						

Section G-2 Balance Sheet (as of most recently completed tax year)

Assets		
Cash		\$
Accounts receivable (net)		\$
Inventories		\$
Bonds and notes receivable		\$
Corporate stocks		\$
Loans receivable		\$
Other investments		\$
Depreciable and depletable assets		\$
Land		\$
Other assets		\$
	Total Assets	\$
Liabilities		
Accounts payable		\$
Contributions, gifts, grants, etc. payable		\$
Mortgages and notes payable		\$
Other liabilities		\$
	Total Liabilities	\$
Total fund balances or net assets		\$
Sum of Total Liabilities and Total fund balances or net assets		\$

H. PUBLIC CHARITY STATUS

Select the appropriate public charity status below and attach additional documentation as required. If your organization qualifies under more than one foundation classification, please only choose the one under which you want to be classified.

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, parish or religious order) or convention or association of churches (§501(c)(3) state Catholic conference)
509(a)(1) and 170(b)(1)(A)(ii)	school – You must complete Section N, Schools
509(a)(1) and 170(b)(1)(A)(iii)	hospital – You must complete Section O, Hospitals
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, Section 509(a)(3) Supplemental Information.
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, Section 509(a)(3) Supplemental Information.

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		
3.	Did you indicate in Section H that your organization is a hospital? If yes, you must complete Section O, Hospitals		

		Yes	No
4.	Did you indicate in Section H that your organization was classified under 509(a)(3)? If yes, you must complete Section J, Section 509(a)(3) Supporting Organizations		
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		
6.	Does your organization provide housing for persons with low incomes? If yes, you must complete Section L, Low Income Housing.		
7.	Does your organization constitute the incorporation or establishment of an entity under U.S. civil law that comprises or includes members of a foreign religious order working in the U.S.? If yes, you must complete Section M, Foreign Religious Orders		
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 DIOCESAN APPROVAL OR 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, if applicable.

Date: _____

Signature _____

Name: _____

Title: _____

J. SECTION 509(a)(3) SUPPORTING ORGANIZATIONS

This information must be completed by any organization claiming status as a section 509(a)(3) supporting organization. If you selected 509(a)(3) – Type I in Section H, please complete only the first portion, Type I – “operated, supervised or controlled by.” If you selected 509(a)(3) – Type II in Section H, please complete only the second portion, Type II – “supervised or controlled in connection with.”

Type I – “operated, supervised or controlled by”

1. Identify your supported organization(s):			
Name	EIN	Diocese	OCD Page
2. Is each supported organization listed in (1) above a public charity under §509(a)(1) or §509(a)(2)?			
Yes		No	
3. Does your organizing document state that you are “organized and at all times operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of ...” one or more section 509(a)(1) or 509(a)(2) organizations (either named specifically or identified by class)?			
Yes		No	
4. Does your organizing document specify your supported organization(s) by name or by charitable class?			
Name		Class	
Indicate the page, article, paragraph:			
5. Are all of your supported organizations Catholic entities?			
Yes		No	
6. Is a majority of your governing board or officers elected or appointed by your supported organization(s)?			
Yes		No	
Indicate the page, article, paragraph:			

7.	Describe the process by which your governing board is appointed or elected.		
8.	Is your governing board self-perpetuating?		
	Yes		No
9.	Is your organization controlled, either directly or indirectly, by disqualified persons (with the exception of your foundation managers and your supported organizations) with respect to you, or by persons in a family or business relationship with such disqualified persons?		
	Yes		No
10.	Does or will your organization accept any gift or contribution from a person (other than a section 509(a)(1) or (2) organization) who directly or indirectly controls (alone or together with others) the governing body of one of your supported organizations, or from a relative or controlled entity with respect to such person?		
	Yes		No

Type II – “supervised or controlled in connection with”

1. Identify your supported organization(s):			
Name	EIN	Diocese	OCD Page
2.	Is each supported organization listed in (1) above a public charity under §509(a)(1) or §509(a)(2)?		
	Yes		No

3.	Does your organizing document state that you are “organized and at all times operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of ...” one or more section 509(a)(1) or 509(a)(2) organizations (either named specifically or identified by class)?		
	Yes		No
4.	Does your organizing document specify your supported organization(s) by name or by charitable class?		
	Name		Class
	Indicate the page, article, paragraph:		
5.	Are all of your supported organizations Catholic entities?		
	Yes		No
6.	Does a majority of your governing board consist of individuals who also serve on the governing board of the supported organization(s)?		
	Yes		No
	Indicate the page, article, paragraph:		
7.	Describe the process by which your governing board is appointed or elected.		
8.	Is your governing board self-perpetuating?		
	Yes		No
9.	Is your organization controlled, either directly or indirectly, by disqualified persons (with the exception of your foundation managers and your supported organizations) with respect to you, or by persons in a family or business relationship with such disqualified persons?		
	Yes		No