In 2008, the National Council of the United States Society of St. Vincent de Paul, Inc. (“Society”) obtained its own group exemption letter to provide tax-exempt status and qualification under section 501(c)(3) to thousands of its own subordinate organizations, including local and regional SVdP conferences and councils. In 2009, the USCCB revised its own group ruling procedures, including the group exemption application for inclusion, to provide that SVdP conferences and councils were no longer eligible to be included in the USCCB group ruling.

Accordingly, since 2009, SVdP conferences and councils are not eligible to be listed in the Official Catholic Directory ("OCD") unless they have their own individual IRS determination letters under section 501(c)(3), in which case an asterisked listing is permitted. Subordinate SVdP entities included in the Society’s group exemption are not eligible for asterisked inclusion in the OCD because only the Society has its own individual IRS determination letter under section 501(c)(3), and none of the subordinates has such a letter. The USCCB is aware that the Society is transitioning away from its group ruling in favor of a structure in which each SVdP council will apply for and maintain its own individual IRS determination letter under section 501(c)(3), and each conference in a council’s region will cease to exist as a separate legal entity and become an integrated volunteer group or unit of the council and will operate under the council’s employer identification number ("EIN").

This memo updates and clarifies the current USCCB group ruling procedures to provide that any SVdP council with its own individual IRS determination letter under section 501(c)(3) may complete a Request for Asterisked Listing in Official Catholic Directory¹ to obtain asterisked inclusion in the OCD, which request is subject to final approval by the USCCB upon a diocese submitting a Form 0928-3 to the Office of General Counsel.

Consistent with these procedures, non-asterisked (i.e., group ruling) listings in the OCD of a SVdP conference or council are not permitted, and no SVdP conference or council should be permitted to operate under a diocese’s or parish’s EIN as an activity, program, fiscal sponsored project, etc. If you have questions about this memo, please email mgiuliano@usccb.org or call (202) 541-3300.

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¹ Available online at [www.usccb.org/about/general-counsel/tax-and-group-ruling.cfm](http://www.usccb.org/about/general-counsel/tax-and-group-ruling.cfm).