**I. Introduction**

CENTRAL ORGANIZATION is a Catholic lay organization organized and operated exclusively for religious and charitable purposes in accordance with Section 501(c)(3) of the Internal Revenue Code of 1986 (or a corresponding provision of any future United States Internal Revenue law, referred to below as the “Code”). More specifically, CENTRAL ORGANIZATION is organized and operated to visit, comfort, and assist the sick, needy, and poor and promote the relief of poverty and the advancement of religious activities [REPLACE THIS PURPOSE WITH CENTRAL ORGANIZATION’S PURPOSE FROM ARTICLES OF INCORPORATION OR BYLAWS, IF DIFFERENT]. CENTRAL ORGANIZATION is responsible for animating and coordinating the work of Society of St. Vincent de Paul conferences within its jurisdiction.

Inspired by Gospel values, CENTRAL ORGANIZATION, a Catholic lay organization, leads women and men to join together to grow spiritually by offering person-to-person service to those who are needy and suffering in the tradition of its founder, blessed Frederic Ozanam, and patron, St. Vincent de Paul. CENTRAL ORGANIZATION is open to all who wish to live their faith by loving and serving their neighbor.

The directors of CENTRAL ORGANIZATION seek a unified and impactful ministry to the needy and suffering in the CENTRAL ORGANIZATION geographic area. Out of that shared vision with other Society St. Vincent de Paul local conferences, CENTRAL ORGANIZATION was formed in YEAR CENTRAL ORGANIZATION WAS FORMED.

The following paragraphs provide a detailed description of CENTRAL ORGANIZATION’s current and anticipated programs, details related to its initial subordinates, expansion plans for substantially similar tax subordinates dedicated to the same charitable purposes, and additional information in support of CENTRAL ORGANIZATION’s Application for Group Exemption Letter.

**II. Historical Background and Transition to Group Ruling**

CENTRAL ORGANIZATION is organized and operated as an affiliate of the National Council of the United States Society of St. Vincent de Paul (EIN: 13-5562362) (“National Council”), also a Catholic lay organization and another Section 501(c)(3) organization, for the purpose to visit, comfort, and assist the sick, needy, and poor and promote the relief of poverty and the advancement of religious activities. CENTRAL ORGANIZATION was incorporated on CENTRAL ORGANIZATION’S DATE OF INCORPORATION, as a STATE OF INCORPORATION non-profit corporation. See Exhibit 1 Articles of Incorporation attached to CENTRAL ORGANIZATION’s Request for a Group Exemption Letter. Prior to DATE OF CENTRAL ORGANIZATION’S IRS DETERMINATION LETTER, CENTRAL ORGANIZATION was tax-exempt as a subordinate under the group exemption number 5496 obtained by the National Council. However, on DATE OF CENTRAL ORGANIZATION’S

IRS DETERMINATION LETTER, CENTRAL ORGANIZATION obtained independent

recognition from the IRS as a public charity described in Section EITHER 509(a)(1) or

509(a)(2). See Exhibit 2 IRS Determination Letter attached to CENTRAL ORGANIZATION’s

Request for a Group Exemption Letter.

As stated above, CENTRAL ORGANIZATION serves as the Council that supports and coordinates the activities of SVDP conferences located throughout GEOGRAPHIC AREA. SVDP conferences represent the basic unit of the Society throughout the United States. Each conference is composed of volunteers and is often associated with a local Catholic parish in the community. It is the conferences that do works of charity. The conferences’ volunteers work collaboratively to develop creative ways to serve the poor and marginalized in the community. The conferences are supported by and report to councils which represent the second level of support structure and coordinate conferences within specific geographic regions. The councils’ governance structure is composed of presidents of the individual conferences. As such, there is a high level of accountability and affiliation among the councils’ conferences.

**III. Mission of CENTRAL ORGANIZATION and Its Conferences**

CENTRAL ORGANIZATION’s purpose is to visit, comfort, and assist the sick, needy, and poor and promote the relief of poverty and the advancement of religious activities [REPLACE THIS PURPOSE WITH CENTRAL ORGANIZATION’S PURPOSE FROM ARTICLES OF INCORPORATION OR BYLAWS, IF DIFFERENT]. As a reflection of the whole family of God, members, who are known as Vincentians, are drawn from every ethnic and cultural background, age group, and economic level. Vincentians are united in a society of charity by their spirit of poverty, humility, and sharing, which is nourished by prayer and reflection, mutually supportive gatherings, and adherence to a basic Rule.

Organized locally, Vincentians witness God’s love by embracing all works of charity and justice. The Society collaborates with other people of good will in relieving need and addressing its causes, making no distinction in those served, because in them Vincentians see the face of Christ. CENTRAL ORGANIZATION’s subordinates will likewise carry out this mission.

Further evidence of the affiliation between CENTRAL ORGANIZATION and its local conferences is that all SVDP councils and conferences agree to adhere to The Rule of the International Confederation of St. Vincent De Paul (“The Rule”). The Rule outlines in detail (1) the purpose and scope of SVDP conferences; (2) member spirituality and vocation; (3) conference and council structure; (4) council and conference relationships with the Catholic network of charity; (5) relationship with the Catholic Church; (6) ecumenical and inter-faith relationships.

Central to CENTRAL ORGANIZATION’s and its local subordinates’ ministry is the shared belief in men and women joining together to grow spiritually by offering person-to- person service to the needy and suffering. Further, all CENTRAL ORGANIZATION and

subordinates’ bylaws, rules or regulations may not conflict with The Rule and regulations of the Society of St. Vincent de Paul as now promulgated or hereafter adopted by the International Council General or the National Council. Additionally, the International Council General’s guidelines or the National Council of the United States directives on compliance to The Rule must be adhered to by CENTRAL ORGANIZATION and its tax subordinates. See Exhibits 3 (CENTRAL ORGANIZATION’s Corporate Bylaws) and Exhibit 4 (CENTRAL ORGANIZATION’s form Application for Inclusion in Group Ruling) attached to CENTRAL ORGANIZATION’s Request for a Group Exemption Letter.

**IV. CENTRAL ORGANIZATION’s Religious, Educational, and Charitable**

**Activities**

*A. Home Visits*

In observing both the Rule and the Spirit of the Society, the home visit is the vehicle for a Vincentian’s spiritual growth and development and the closest thing the Society has to a basic activity, practiced universally. *See The Spirituality of the Home Visit* PowerPoint presentation attached hereto. The visiting of the poor in their homes is the distinctive character of the conferences of the Society of St. Vincent de Paul. Vincentians personally volunteer their time to take the love of God to and meet with people who are in need. By getting to know candidates through one on one discussions, Vincentians are able to determine whether or not providing assistance to the individual or family is appropriate, including whether such assistance helps CENTRAL ORGANIZATION accomplish one or more of its charitable purposes. Simply, home visits assist Vincentians in assessing the validity of a perceived need and the level of resources available to provide the particular assistance. However, providing for physical needs is a door- opener. When meeting with candidates for assistance, Vincentians also offer encouragement for the candidates to grow spiritually.

B. *Vincentian Formation*

Vincentian Formation is the initial and ongoing process of growing and developing in the tradition, charism and spirituality of the Society of St. Vincent de Paul. Initial and on-going Formation is designed to touch the head and the heart of the members, in order to assist each one to find meaning and purpose in life, love and a sense of relatedness. Vincentian Formation thus enables the fulfillment of the three essential elements of the Society: personal holiness, service of those in need, and friendship. *See Vincentian Formation Guidelines* attached hereto.

The Rule states, “It is essential that the Society continually promote the formation and training of its members and officers in order to deepen their knowledge of the Society and their spirituality, improve the sensitivity, quality and efficiency of their service to the poor and help them be aware of the benefits, resources and opportunities that are available for the poor.”

To facilitate this Formation, National Council developed the National Ozanam

Orientation Program, the basic formation program for all Vincentians. More specifically, the Ozanam Orientation prepares new and existing Vincentians to better understand the mission, spirituality, organization, history, Rule, accountability, and home visitation aspects of the Society. Beyond the Ozanam Orientation Program, is the Vincentian Pathway, a continuation of the Formation process based on the Essential Elements of the Society: Spirituality, Friendship, Service to the Poor and Servant Leadership.

Finally, CENTRAL ORGANIZATION encourages women and men to join together to grow spiritually through facilitating mutually supportive gatherings, including but not limited to the LIST REGULAR MUTUALLY SUPPORTIVE GATHERINGS, where attendees pray, fellowship and celebrate their Catholic faith.

C. INSERT DESCRIPTION OF ADDITIONAL RELIGIOUS AND CHARITABLE ACTIVITES, IF ANY

D. INSERT DESCRIPTION OF ADDITIONAL RELIGIOUS AND CHARITABLE ACTIVITES, IF ANY

**V. CENTRAL ORGANIZATION’s Development of Local Conferences**

A. Overview

In furtherance of its religious, educational, and charitable purposes to visit, comfort, and assist the sick, needy, and poor and promote the relief of poverty and the advancement of religious activities [REPLACE THIS PURPOSE WITH CENTRAL ORGANIZATION’S PURPOSE FROM ARTICLES OF INCORPORATION OR BYLAWS, IF DIFFERENT], CENTRAL ORGANIZATION seeks to establish subordinates to effectively replicate its model for caring for the sick, needy and poor throughout GEOGRAPHIC AREA. CENTRAL ORGANIZATION will do so through assisting and facilitating each subordinate’s provision of programs and activities consistent with its purposes.

B. CENTRAL ORGANIZATION’s Initial Subordinates

CENTRAL ORGANIZATION’s initial subordinates, as well as future ones, are Society of St. Vincent de Paul local conferences and also Catholic lay organizations, subject to CENTRAL ORGANIZATION’s control and oversight as tax subordinates. See Exhibit 4 (CENTRAL ORGANIZATION’s form Application for Inclusion in Group Ruling). A list of CENTRAL ORGANIZATION’s initial subordinates, with mailing addresses and FEINs, is attached hereto. Subordinates’ articles of incorporation, charter, articles of association, or other founding documents set forth religious and charitable purposes consistent with that of CENTRAL ORGANIZATION, as stated above. Subordinates’ also agree to adopt and adhere to model bylaws provided by National Council or, otherwise, submit their bylaws to CENTRAL

ORGANIZATION for review and approval. See Exhibit 4 CENTRAL ORGANIZATION’s form Application for Inclusion in Group Ruling.

Consistent with the organizations’ close relationship, the initial subordinates have formally requested to be included in CENTRAL ORGANIZATION’s group tax exemption. See Exhibit 5, Group Ruling Applications for Inclusion executed by each initial subordinate. CENTRAL ORGANIZATION has accepted such inclusion, subject to the IRS’s approval. By executing CENTRAL ORGANIZATION’s Group Ruling Application for Inclusion, each subordinate agrees to operate under CENTRAL ORGANIZATION’s supervision and control and otherwise in accordance with CENTRAL ORGANIZATION’s religious and charitable

standards.

C. CENTRAL ORGANIZATION’s Supervision and Control of Local Conferences

As exemplified by the initial tax subordinates, each local conference operating under CENTRAL ORGANIZATION’s group tax exemption is strictly subject to the supervision and control of CENTRAL ORGANIZATION, as reflected in Exhibits 4 and 5 referenced above. Through the Group Ruling Application for Inclusion, CENTRAL ORGANIZATION and the tax subordinates agree to many programmatic, structural and legal mechanisms through which CENTRAL ORGANIZATION exercises continuing supervision and control of the local conferences, as follows.

1. Governing Documents. All subordinates’ Articles of Incorporation, Charter, or Articles of Association and Bylaws (collectively “Subordinates’ Governing Documents”), and all amendments thereto, must be approved by CENTRAL ORGANIZATION as consistent with The Rule and regulations of the Society St. Vincent de Paul as now promulgated or hereafter adopted by the Council General International or the National Council. Via execution of the Group Ruling Application for Inclusion, tax subordinates agree to adhere to CENTRAL ORGANIZATION’s principles, purpose, mission and vision and must always have religious and charitable purposes consistent with the religious and charitable purposes of CENTRAL ORGANIZATION.

2. Subordinate Qualifications. All subordinates must (a) be recognized as public charities under Section 501(c)(3) of the Code; (b) collaboratively support CENTRAL ORGANIZATION through co-laboring ministry work, prayer, and support as set forth herein and otherwise as directed by CENTRAL ORGANIZATION; and (c) promote values as reflected in CENTRAL ORGANIZATION’s corporate purpose and mission statements and otherwise as articulated by it.

3. Program Obligations. As a condition of their affiliation with CENTRAL ORGANIZATION, local Conferences shall make their best efforts for their employees, Board members, volunteers and/or mentors to attend any and all trainings offered by CENTRAL ORGANIZATION. In addition, as directed by CENTRAL

ORGANIZATION, tax subordinates shall assist CENTRAL ORGANIZATION with its development of new subordinates, to facilitate equipping and training.

4. Group Exemption. Newly formed conferences must apply for inclusion under CENTRAL ORGANIZATION’s group exemption from federal income tax within 30 days of securing a Federal Employment Identification Number (FEIN), prospective tax subordinates. Conferences currently listed on a group ruling should apply for inclusion under CENTRAL ORGANIZATION’s group exemption within sixty (60) days of notifying the prior group ruling central organization of the conference’s intent to leave the prior group.

5. Tax Compliance and Reporting. Each subordinate must comply in all other aspects with CENTRAL ORGANIZATION’s directions regarding tax-exempt qualification as such, including provision of a letter request for inclusion, periodic financial and program activity internal reports submitted to CENTRAL ORGANIZATION, and annual IRS Form 990 filings.

6. Record Keeping. Subordinates are required to maintain reasonable records and written reports related to all programs, activities and operations, including, but not limited to, materials containing CENTRAL ORGANIZATION trademarks and other intellectual property, budget and financial statements. Local Conferences must make such records and reports available to CENTRAL ORGANIZATION at CENTRAL ORGANIZATION’s request.

7. Revocation. CENTRAL ORGANIZATION reserves the right to revoke a subordinate’s inclusion in CENTRAL ORGANIZATION’s group tax exemption for any of the following.

a. Subordinate’s failure to abide by the terms and conditions of the Group Ruling

Application for Inclusion;

b. Subordinate’s inability to adequately implement and administer the CENTRAL

ORGANIZATION program activities as described herein in fulfillment of

CENTRAL ORGANIZATION’s tax-exempt purposes;

c. Any act or omission by the local Conference that would adversely affect the reputation of CENTRAL ORGANIZATION or impact its tax-exempt status;

d. Any act that is wrongful, illegal, unethical, or is contrary to The Rule and regulations of the Society St. Vincent de Paul as now promulgated or hereafter

adopted by the Council General International or the National Council; or, e. Any act that violates SVDP CENTRAL ORGANIZATION’s intellectual

property rights.

Upon revocation, a subordinate shall cease to publically affiliate itself with CENTRAL ORGANIZATION.

D. CENTRAL ORGANIZATION’s Additional Local Conferences

CENTRAL ORGANIZATION will continue developing and coordinating the activities of subordinates, consistent with the above information for the initial tax subordinates. As reflected above and through the attached materials, CENTRAL ORGANIZATION is well positioned to add local conferences as new tax subordinates, to operate consistently with its mission and to replicate what CENTRAL ORGANIZATION has already developed in the initial subordinates. CENTRAL ORGANIZATION has been advised by legal counsel regarding all related tax and other legal compliance requirements therefor.

**VI. Funding**

CENTRAL ORGANIZATION and all tax subordinates will be primarily supported through gifts and contributions from the public and/or the sale of goods directly related to the organization’s exempt purposes (traditional thrift-store). CENTRAL ORGANIZATION, all its tax subordinates, and its supporters will scrupulously comply with applicable law, regulations, and IRS guidance prohibiting inurement and impermissible private benefit.