MEMORANDUM

FOR: Pastors, Parish Directors, Business Managers, Bookkeepers, Diocesan Organizations
FROM: Deacon Doug Flinn, General Counsel and Chief of Staff
SUBJ: 2016 Group Ruling and IRS Disclosure Requirements
DATE: July 11, 2016

2016 Group Ruling

Attached is a copy of the group ruling issued on May 27, 2016 by the United States Treasury Department, Internal Revenue Service, with respect to the federal tax status of organizations listed in the 2016 Official Catholic Directory (OCD). Also attached is a copy of the June 1, 2016 memo from Anthony Picarello, General Counsel of the United States Conference of Catholic Bishops (USCCB), explaining the group ruling. Finally, I have also included a copy of The Diocese of Colorado Springs’ listing in the 2016 OCD. This listing, along with the IRS group ruling letter, can be used to demonstrate your parish’s or organization’s affiliation with The Diocese of Colorado Springs. Please keep these documents readily available for reference and bring them to the attention of appropriate parish, school, or agency personnel.

IRS Disclosure Requirements – Section 6104(d) Disclosure Statement:

The Diocese of Colorado Springs is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code by virtue of its inclusion in the group tax exemption (GEN # 0928) of the United States Conference of Catholic Bishops (“USCCB”). Because of its inclusion in the USCCB Group Ruling, The Diocese of Colorado Springs did not file an application for exemption, Form 1023. In addition, USCCB, whose group ruling was issued in 1946, did not file Form 1023. Accordingly, there is no application for exemption subject to public inspection under section 6104(d) of the Code. A copy of the USCCB Group Ruling reaffirmation letter is available at http://www.usccb.org/about/general-counsel/group-tax-exemption.cfm.

As provided in section 301.6104(d)-3(f) of the Regulations, The Diocese of Colorado Springs will provide for public inspection and copying the pages of the current edition of the Official Catholic Directory (“OCD”) on which it appears. The OCD is the directory submitted by USCCB in order to cover The Diocese of Colorado Springs under its group tax exemption. The fee for providing copies is $1.00 for the first page and 15 cents for each page thereafter plus any reasonable postage fees.

Under the provisions of section 6033(a)(2)(A)(I) of the Code, The Diocese of Colorado Springs is not required to file annual information return, Form 990. Accordingly, there is no Form 990 subject to public inspection under section 6104(d).

Feel free to call me at (719) 866-6483 if you have any questions regarding this memo or the attachments.
Dear Sir/Madam:

This responds to your May 23, 2016, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the Official Catholic Directory for 2016, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the Official Catholic Directory for 2016 are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included
in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

[Signature]

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements
June 1, 2016

TO: Subordinate Organizations under USCCB Group Ruling (GEN: 0928)

SUBJECT: 2016 Group Ruling

FROM: Anthony Picarello, General Counsel (Staff: Matthew Giuliano, Assistant General Counsel)

This memorandum relates to the annual Group Ruling determination letter issued to the United States Conference of Catholic Bishops ("USCCB") by the Internal Revenue Service ("IRS"), the most recent of which is dated May 27, 2016, with respect to the federal tax status of subordinate organizations listed in the 2016 edition of the Official Catholic Directory ("OCD").

As explained in greater detail below, this 2016 Group Ruling determination letter is important for establishing:

1. exemption of subordinate organizations under the USCCB Group Ruling from federal income tax; and

2. deductibility of contributions to such organizations for federal income, gift and estate tax purposes.

The 2016 Group Ruling determination letter is the latest in a series that began with the original determination letter of March 25, 1946. In the original 1946 letter, the Treasury Department affirmed the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been reaffirmed with respect to subordinate organizations listed in the current edition of the OCD.

The annual group ruling letter clarifies important tax consequences for Catholic institutions listed in the OCD, and should be retained for ready reference. Group Ruling letters from prior years establish tax consequences with respect to transactions occurring during those years.

Responsibilities under Group Ruling. Diocesan officials who compile OCD information for submission to the OCD publisher are responsible for the accuracy of such information. They must ensure that only qualified organizations are listed, that organizations are listed under their correct legal names, that organizations that cease to qualify are deleted promptly, and that newly-qualified organizations are listed as soon as possible.

1 A copy of the most recent Group Ruling determination letter and this memo may be found on the USCCB website at www.usccb.org/about/general-counsel/ under "Tax and Group Ruling."

2 Catholic organizations with independent IRS exemption determination letters are listed in the 2016 OCD with an asterisk (*), which indicates that such organizations are not included in the Group Ruling.
EXPLANATION

1. **Exemption from Federal Income Tax.** The latest Group Ruling determination letter reaffirms that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions that appear in the 2016 OCD and are subordinate organizations under the Group Ruling are recognized as exempt from federal income tax under section 501(c)(3) of the Code. The Group Ruling determination letter does not cover organizations listed with asterisks or any foreign organizations listed in the 2016 OCD.

**Verification of Exemption under Group Ruling.** The latest Group Ruling determination letter indicates that most subordinate organizations under a group tax exemption are not separately listed in Exempt Organizations Select Check (“EO Select Check”) or the Exempt Organization Business Master File extract (“EO BMF”), both of which are available on [www.irs.gov](http://www.irs.gov). As a result, many subordinate organizations included in the USCCB Group Ruling are not included in various online databases (e.g., GuideStar) that are derived from the EO BMF. This does not mean that subordinate organizations included in the Group Ruling are not tax exempt, that contributions to them are not deductible, or that they are not eligible for grant funding from corporations, private foundations, sponsors of donor-advised funds or other donors that rely on online databases for verification of tax-exempt status. It does mean that a Group Ruling subordinate may have to make an extra effort to document its eligibility to receive charitable contributions. The Group Ruling determination letter states that donors may verify that a subordinate organization is included in the Group Ruling by consulting the Official Catholic Directory or by contacting the USCCB directly. It also states that the IRS does not verify inclusion of subordinate organizations under the Group Ruling. **Accordingly, neither subordinate organizations nor donors should contact the IRS to verify inclusion under the Group Ruling.**

Subordinate organizations should refer donors, including corporations, private foundations and sponsors of donor-advised funds, to the specific language in the Group Ruling determination letter regarding verification of tax-exempt status, and to IRS Publication 4573, *Group Exemptions*, available on the IRS website at [www.irs.gov](http://www.irs.gov). Publication 4573 explains that: (1) the IRS does not determine which organizations are included in a group exemption; (2) subordinate organizations exempt under a group exemption do not receive their own IRS determination letters; (3) exemption under a group ruling is verified by reference to the official subordinate listing (e.g., the Official Catholic Directory); and (4) it is not necessary for an organization included in a group exemption to be listed in EO Select Check or the EO BMF. Although not required, organizations in the Group Ruling may be included in the EO BMF, and consequently, online databases derived from it.

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3 For an illustration of how exemption verification works, refer to Information for Donors and Grantmakers on the USCCB website at [www.usccb.org/about/general-counsel](http://www.usccb.org/about/general-counsel) under “Tax and Group Ruling.”
2. **Public Charity Status.** The latest Group Ruling determination letter recognizes that subordinate organizations included in the 2016 OCD are public charities and not private foundations under section 509(a) of the Code, but that all subordinate organizations do not share the same public charity status under section 509(a). Therefore, although the USCCB is classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(i), that public charity status does *not* automatically extend to subordinate organizations covered under the Group Ruling.

*Verification of Public Charity Status.* Each subordinate organization in the Group Ruling must establish its own public charity status under section 509(a)(1), 509(a)(2) or 509(a)(3) as a condition to inclusion in the Group Ruling. Certain types of subordinate organizations included in the Group Ruling qualify as public charities by definition under the Code. These are:

- churches and conventions or associations of churches under sections 509(a)(1) and 170(b)(1)(A)(i) (generally limited to dioceses, parishes and religious orders);

- elementary and secondary schools, colleges and universities under sections 509(a)(1) and 170(b)(1)(A)(ii); and

- hospitals under sections 509(a)(1) and 170(b)(1)(A)(iii).

Other subordinate organizations covered under the Group Ruling may qualify under the public support tests of either sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2). Verification of public charity classification under either of the support tests generally can be established by providing a written declaration of the applicable classification signed by an officer of the organization, along with a reasoned written opinion of counsel and a copy of Schedule A of Form 990EZ, if applicable. Large institutional donors, such as private foundations and sponsors of donor-advised funds, may require this verification prior to making a contribution or grant to be assured that the grantee is not a Type III non-functionally integrated supporting organization.4 A subordinate organization included in the Group Ruling may want to file Form 8940, Request for Miscellaneous Determination, with the IRS to request a determination whether it is a publicly supported charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2), or is a Type I or II supporting organization, in order to satisfy private foundations and sponsors of donor-advised funds regarding its public charity status.

3. **Deductibility of Contributions.** The latest Group Ruling determination letter assures donors that contributions to subordinate organizations listed in the 2016 OCD are deductible for federal income, gift, and estate tax purposes.

4. **Unemployment Tax.** As section 501(c)(3) organizations, subordinate organizations covered by the Group Ruling are exempt from *federal* unemployment tax. However, individual states may impose unemployment tax on subordinate organizations even though they are exempt from federal unemployment tax. Please consult a local tax advisor about any state unemployment tax questions.

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5. **Social Security Tax.** All section 501(c)(3) organizations, including churches, are required to withhold and pay taxes under the Federal Insurance Contributions Act (FICA) for each employee. However, services performed by diocesan priests in the exercise of their ministry are not considered “employment” for FICA (Social Security) purposes. FICA should not be withheld from their salaries. For Social Security purposes, diocesan priests are subject to self-employment tax ("SECA") on their salaries as well as on the value of meals and housing or housing allowances provided to them. Neither FICA nor income tax withholding is required on remuneration paid directly to religious institutes for members who are subject to vows of poverty and obedience and are employed by organizations included in the Official Catholic Directory.

6. **Federal Excise Tax.** Inclusion in the Group Ruling has no effect on a subordinate organization's liability for federal excise taxes. Exemption from these taxes is very limited. Please consult a local tax advisor about any excise tax questions.

7. **State/Local Taxes.** Inclusion in the Group Ruling does not automatically establish a subordinate organization's exemption from state or local income, sales or property taxes. Typically, separate exemptions must be obtained from the appropriate state or local tax authorities in order to qualify for any applicable exemptions. Please consult a local tax advisor about any state or local tax exemption questions.

8. **Form 990/EZ/N.** All subordinate organizations included in the Group Ruling must file Form 990, Return of Organization Exempt from Income Tax, Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, or Form 990-N, E-Postcard, unless they are eligible for a mandatory or discretionary exception to this filing requirement. **There is no automatic exemption from the Form 990/EZ/N filing requirement simply because an organization is included in the Group Ruling or listed in the OCD.** Subordinate organizations must use their own EIN to file Form 990/EZ/N. Do not use the EIN of the USCCB or an affiliated parish, diocese or other organization to file a return. Form 990/EZ/N is due by the 15th day of the fifth month after the close of an organization's fiscal year. The following organizations are not required to file Form 990/EZ/N: (i) churches and conventions or associations of churches; (ii) integrated auxiliaries; (iii) the exclusively religious activities of religious orders; and (iv) schools below college level affiliated with a church or operated by a

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5 Section 3121(w) of the Code permits certain church-related organizations to make an irrevocable election to avoid payment of FICA taxes, but only if such organizations are opposed for religious reasons to payment of social security taxes.
7 I.R.C. § 1402(a)(8).
9 The penalty for failure to file the Form 990/EZ is $20 for each day the failure continues, up to a maximum of $10,000 or 5 percent of the organization’s gross receipts, whichever is less. However, organizations with annual gross receipts in excess of $1 million are subject to penalties of $100 per day, up to a maximum of $50,000. I.R.C. § 6652(c)(1)(A). There is no monetary penalty for failing to file or filing late a Form 990-N.
religious order. Organizations should exercise caution if they choose not to file a Form 990/EZ/N because they believe they are not required to do so. If IRS records indicate that the organization should file a Form 990/EZ/N each year (for example, the organization receives an IRS notice stating that it failed to file a return for a given year), then the organization may appear on the auto-revocation list notwithstanding its claim to being exempt from the filing requirement.

Which form an organization is required to file usually depends on the organization's gross receipts or the fair market value of its assets.

<table>
<thead>
<tr>
<th>Gross receipts or fair market value of assets</th>
<th>Return required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross receipts normally not more than $50,000 (regardless of total assets)</td>
<td>990-N (but may file a Form 990 or 990-EZ)</td>
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<td>Gross receipts &lt; $200,000, and Total assets &lt; $500,000</td>
<td>990-EZ (but may file a Form 990)</td>
</tr>
<tr>
<td>Gross receipts ≥ $200,000, or Total assets ≥ $500,000</td>
<td>990</td>
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</tbody>
</table>

**Special Rules for Section 509(a)(3) Supporting Organizations.** Every supporting organization described in section 509(a)(3) included in the Group Ruling must file a Form 990 or Form 990-EZ (and not Form 990-N) each year, unless (i) the organization can establish that it is an integrated auxiliary of a church within the meaning of Treas. Reg. § 1.6033-2(h) (in which case the organization need not file Form 990/EZ or Form 990-N); or (ii) the organization's gross receipts are normally not more than $5,000, in which case, the religious supporting organization may file Form 990-N in lieu of a Form 990 or Form 990-EZ.

**Automatic Revocation for Failure to File a Required Form 990/EZ/N.** Any organization that does not file a required Form 990/EZ/N for three consecutive years automatically loses its tax-exempt status under section 6033(j). If an organization loses its tax-exempt status under section 6033(j), it must file an application (Form 1023 or Form 1023-EZ) with the IRS to reinstate its tax-exempt status. See the IRS website (charities and non-profits) at www.irs.gov/Charities-&-Non-Profits/ for information on automatic revocation, including the current list of revoked organizations and guidance about reinstatement of exemption.

**Public Disclosure and Inspection.** Subordinate organizations required to file Form 990/EZ\(^\text{12}\) must upon request make a copy of the form and its schedules (other than contributor lists) and attachments available for public inspection during regular business hours at the organization's principal office and at any regional or district offices having three or more employees. Form 990/EZ for a particular year must be made available for a three year period

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\(^\text{11}\) Treas. Reg. § 1.6033-2(g)(1)(vii).

\(^\text{12}\) Form 990-N is available for public inspection at no cost through the IRS website at www.irs.gov.
beginning with the due date of the return.\textsuperscript{13} In addition, any organization that files Form 990/EZ must comply with written or in-person requests for copies of the form. The organization may impose no fees other than a reasonable fee to cover copying and mailing costs. If requested, copies of the forms for the past three years must be provided. In-person requests must be satisfied on the same day. Written requests must be satisfied within 30 days.\textsuperscript{14}

\textit{Public Disclosure of Form 990-T}. Form 990-T, Exempt Organization Unrelated Business Income Tax Return, for organizations exempt under section 501(c)(3) (which includes all organizations in the USCCB Group Ruling) is subject to rules similar to those for public inspection and copying of Forms 990/EZ.\textsuperscript{15}

\textit{Group Returns}. USCCB does not file a group return Form 990 on behalf of any organizations in the Group Ruling. In addition, no subordinate organization under the Group Ruling is authorized to file a group return for its own affiliated group of organizations.

For more information, refer to \textit{Annual Filing Requirements for Catholic Organizations}, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

9. \textbf{Certification of Racial Nondiscrimination by Private Schools in Group Ruling}. Revenue Procedure 75-50\textsuperscript{16} sets forth notice, publication, and recordkeeping requirements regarding racially nondiscriminatory policies with which private schools, including church-related schools, must comply as a condition of establishing and maintaining exempt status under section 501(c)(3) of the Code. Under Rev. Proc. 75-50 private schools are required to file an annual certification of racial nondiscrimination with the IRS. For private schools not required to file Form 990, the annual certification must be filed on Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax. This form is available at www.irs.gov. Form 5578 must be filed by the 15th day of the fifth month following the close of the fiscal year. Form 5578 may be filed by an individual school or by the diocese on behalf of all schools operated under diocesan auspices. The requirements of Rev. Proc. 75-50 remain in effect and must be complied with by all schools listed in the OCD. \textit{Diocesan or school officials should ensure that the requirements of Rev. Proc. 75-50 are met since failure to do so could jeopardize the tax-exempt status of the school.}

\textsuperscript{13} The penalty for failure to permit public inspection of the Form 990 is $20 for each day during which such failure continues, up to a maximum of $10,000. I.R.C. § 6652(c)(1)(C).

\textsuperscript{14} I.R.C. § 6104(d). Generally, a copy of an organization's exemption application and supporting documents must also be provided on the same basis. However, since organizations included in the Group Ruling do not file exemption applications with the IRS, nor did the USCCB, organizations included in the Group Ruling should respond to requests for public inspection and written or in-person requests for copies by providing a copy of the page of the current OCD on which they are listed. If a covered organization does not have a copy of the current OCD, it has two weeks within which to make it available for inspection and to comply with in-person requests for copies. Written requests must be satisfied within the general time limits.

\textsuperscript{15} Only the Form 990-T itself, and any schedules, attachments, and supporting documents that relate to the imposition of tax on the unrelated business income of the organization, are required to be made available for public inspection.

\textsuperscript{16} 1975-2 C.B. 587.
and, in the case of a school not legally separate from the church, the tax-exempt status of the church itself. For more information, refer to Annual Filing Requirements for Catholic Organizations, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

10. **Lobbying Activities.** Subordinate organizations under the Group Ruling may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities. Attempts to influence legislation both directly and through grassroots lobbying are subject to this restriction. The term “lobbying” includes activities in support of or in opposition to referenda, constitutional amendments, and similar ballot initiatives. There is no distinction between lobbying activity that is related to a subordinate organization’s exempt purposes and lobbying that is not. There is no fixed percentage that constitutes a safe harbor for “insubstantial” lobbying. Please consult a local tax advisor about any lobbying activity questions. For more information, refer to Political Activity and Lobby Guidelines for Catholic Organizations, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

11. **Political Activities.** Subordinate organizations under the Group Ruling may not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation of the prohibition against political campaign intervention can jeopardize the organization’s tax-exempt status. In addition to revoking tax-exempt status, IRS may also impose excise taxes on an exempt organization and its managers on account of political expenditures. Where there has been a flagrant violation, the IRS has authority to seek an injunction against the exempt organization and immediate assessment of taxes due. Please consult a local tax advisor about any political campaign intervention questions. For more information, refer to Political Activity and Lobby Guidelines for Catholic Organizations, available at www.usccb.org/about/general-counsel/ under “Tax and Group Ruling.”

12. **Group Exemption Number (“GEN”).** The group exemption number or GEN assigned to the USCCB Group Ruling is 0928. This number must be included on each Form 990/EZ, Form 990-T, and Form 5578 required to be filed by a subordinate organization under the Group Ruling. We advise against using GEN 0928 on Form SS-4, Request for Employer Identification Number, because in the past this has resulted in the IRS improperly including the USCCB as part of the subordinate organization’s name in IRS records.

13. **Employer Identification Numbers (“EINs”).** Each subordinate organization under the Group Ruling must have and use its own EIN. Do not use the EIN of the USCCB or an affiliated parish, diocese or other organization in any filings with IRS (e.g., Forms 941, W-2, 1099, or 990/EZ) or other financial documents. Subordinate organizations may not use USCCB’s EIN in order to qualify for online donations, grants or matching gifts.

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17 The IRS has expressed concern about organizations covered under the Group Ruling that fail to include the group exemption number (0928) on their Form 990/EZ/T filings, particularly the initial filing.
Diocese of Colorado Springs

Most Reverend
MICHAEL J. SHERIDAN, S.T.M.D.


Square Miles 16,493.

Comprising the Counties of Cheyenne, Chaffee, Douglas, El Paso, Kiowa, Lake, Lincoln, Park and Teller.

For legal titles of parishes and diocesan institutions, consult the Diocesan Office.

Diocesan Office: 228 N. Cascade Ave., Colorado Springs, CO 80903-1496. Tel: 719-636-2345; Fax: 719-636-1218.

STATISTICAL OVERVIEW

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<td>Received into Full Communion</td>
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<td>Adult Baptisms</td>
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<td>Marrriages</td>
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<td>Deaths</td>
<td>489</td>
</tr>
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<td>Total Catholic Population</td>
<td>173,251</td>
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</tbody>
</table>

Former Bishops—Most Rev. RICARDO CORONADO-ABRAMSON, J.C.D.

Diocesan Tribunal
Diocesan Tribunal—228 N. Cascade Ave., Colorado Springs, 80903. Tel: 719-636-2345.

Judicial Vicar—Rev. Mag. RICARDO CORONADO-ABRAMSON, J.C.D.

Vicar General—Rev. Mag. RICARDO CORONADO-ABRAMSON, J.C.D.

Vicar for Clergy—Rev. BRADFORD NOVAN, V.F.

Vicar for Religious—Rev. RICARDO CORONADO-ABRAMSON, J.C.D.

Vicar for Catechists—Rev. JAMES FOSTER, J.C.D.


Diocesan Office: 228 N. Cascade Ave., Colorado Springs, CO 80903. Tel: 719-636-2345; Fax: 719-636-1218.

Office of the Bishop—
Bishop—Most Rev. RICARDO CORONADO-ABRAMSON, S.T.M.D.

Vicar General—Rev. Mag. RICK B. JACOBS, V.F.

Vicar for Clergy—Rev. BRADFORD NOVAN, V.F.

Vicar for Religious—Rev. RICARDO CORONADO-ABRAMSON, J.C.D.

Vicar for Catechists—Rev. JAMES FOSTER, J.C.D.


COLORADO SPRINGS (CO)

CATHOLIC CHURCH IN THE U.S.

Dave Campbell, Chap; Kristi Ordelsheide, Contact & Gen. Counsel. An operating unit of Catholic Health Initiatives Colorado (an affiliate of Catholic Health Initiatives). Skilled Nursing Bed 60; Assisted Living Bed 44; Independent Living Apartments 96; Bed Capacity 144; Total Annualized Assisted 87; Total Staff 102.

Namesake Alzheimer Center, 2 Penrose Blvd., 80908. Tel.: 719-776-6306; Fax: 719-626-0700. Marga Collander, Chap; Glenna Ordelsheide, Contact & Gen. Counsel. An operating unit of Catholic Health Initiatives Colorado (an affiliate of Catholic Health Initiatives) Programs for seniors with Alzheimer's or dementia. Total Staff 76; Skilled Nursing/AI Assisted Bed 64.

([E] RESIDENCES FOR MEN RELIGIOUS


Sororities, Canyon Priory 8 University Dr., 80910. Tel.: 719-632-7544 Rev. William Kranz, O.F.M.Cap., Guardian; Gene Emrich, O.F.M.Cap., Vicar; Christopher Shaw, O.F.M.Cap.; John Beatty, O.F.M.Cap., Burana.


([P] RESIDENCES FOR WOMEN RELIGIOUS


([G] RETREAT CENTERS

COLORADO SPRINGS. *Benedictine Spirituality Center in the Pines,* 3190 Benedict Rd., 80919-1109. Tel.: 719-533-0666; Fax: 719-471-0403. Email: info@benedictinespiritcenter.org. Web: www.benedictinespiritcenter.org. Rev. Clare Carr, O.S.B., Center Dir. Sisters 6; Lay Staff 8; Support Staff 6; Total Annualized Assisted 1,258. Franciscan Retreat Center, Inc., 7740 Deer Hill Grove, 80918-3206. Tel.: 719-655-9316; Fax: 719-638-5944. Email: info@franciscanretreatcenter.org. Web: www.franciscanretreatcenter.org. Kathleen M. Tillett, Dir. Total Guests 15,000; Total Staff 8.


([H] MISSOURI LISTSINGS

COLORADO SPRINGS. All for the Glory of God Ministry, 5885 Del Pas Dr., 80918. Tel.: 719-553-2120; Fax: 719-553-5129.

Arc Mario Catholic School Corporation, 228 N. Cascade Ave., 80920. Tel.: 719-638-3246; Fax: 719-638-3246; 80920. Tel.: 719-638-3216; Holy Goodwin, Suppt. Catholic Educ.; Terri Lobbia, Prin.


*Catholic Charities of Northern Colorado,* Inc., 228 N. Cascade Ave., 80924. Tel.: 719-533-2145; Fax: 719-533-1515; Email: info@CatholicCharities.org. Web: www.catholiccharities.org. Andy Barton, Pres. & CEO.

The Catholic Foundation of the Diocese of Colorado Springs, Inc., 228 N. Cascade Ave., 80924. Tel.: 719-533-2145; Fax: 719-533-1515; Email: info@CatholicFoundation.org. Web: www.catholicfoundation.org. Mr. Robert G. DeArler Jr., Exec. Dir.

An asterisk (*) denotes an organization that has established tax-exempt status directly with the IRS and is not covered by the USCCB Group Ruling.