Internal Revenue Service P.O. Box 2508 Cincinnati, OH 45201

Date: August 24, 2022

United States Conference of Catholic Bishops 3211 4th Street, NE Washington, DC 20017-1194

Department of the Treasury

Person to Contact: R. Meyer ID# 0110429 Toll Free Telephone Number: 877-829-5500

Group Exemption Number: 0928

Dear Sir/Madam:

This responds to your June 23, 2022, 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 2022*, 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 subordinates do not all share the same sub-classification under section 509(a), although all subordinates do not all share the same sub-classification in the *Official Catholic Directory for 2022* 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. Subordinate organizations are not listed in Tax Exempt Organization Search (Pub 78 data), and many are not listed in the Exempt Organizations Business Master

File extract, or EO BMF. 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.

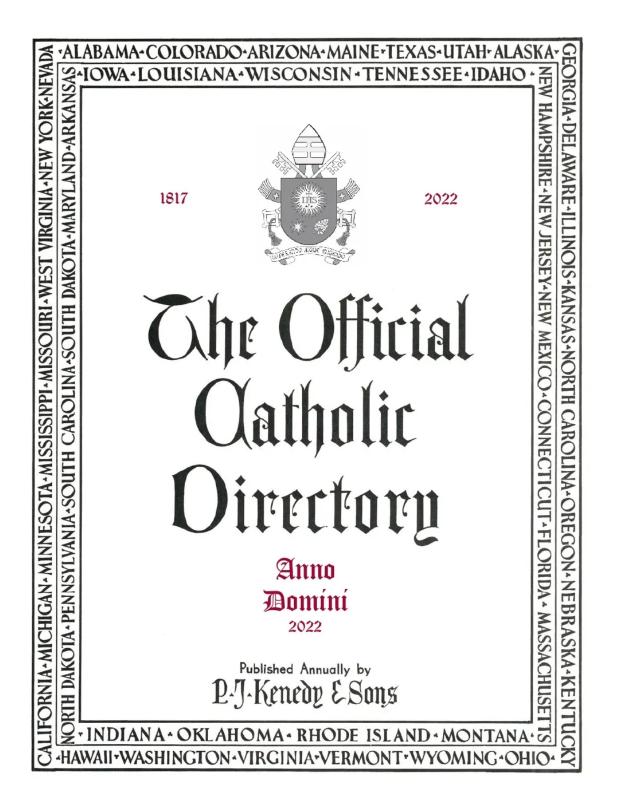
Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

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

Sincerely,

stephen a. martin

Stephen A. Martin Director, Exempt Organizations Rulings and Agreements



www.morningstarorlando.org Special Needs Students ages 5-26 Dr. Alicia Abbey, Prin.; Thomas Doyle, Pres.; Stds.: 68; Lay Tchrs.: 8

HIGH SCHOOLS

STATE OF FLORIDA

DAYTONA BEACH

Father Lopez Catholic High School, Inc. - (DIO) 3918 LPGA Blvd., Daytona Beach, FL 32124 t) 386-253-5213 lsvajko@fatherlopez.org; mgallolethcoe@fatherlopez.org www.fatherlopez.org

Leigh Svajko, Prin.; Stds.: 386; Lay Tchrs.: 27

CAMPUS MINISTRY / NEWMAN CENTERS [CAM]

DAYTONA BEACH

Catholic Campus Ministry at Embry-Riddle

Aeronautical University - 600 S. Clyde Morris Blvd., Daytona Beach, FL 32114-3900 () 386-226-6580 dbcsu@erau.edu Very Rev. Timothy P. Daly, Campus Min.:

DELAND

Catholic Campus Ministry at Stetson University - 359 W. New York Ave., Deland, FL 32720 1) 386-822-6000 www.stpeterdeland.org Rev. Gilbert Medina, Pst.; LAKELAND

Florida Southern College Newman Center - c/o St.

Joseph, 118 W. Lemon St., Campus Ministry/Newman Center, Lakeland, FL 33815 t) 863-213-5280 alofaro@stjosephlakeland.org

www.stjosephlakeland.org Very Rev. Timothy P. Labo, Pst.;

MELBOURNE

Catholic Campus Ministry at Florida Institute of Technology - Florida Institute of Technology, 150 W. University Blvd., Melbourne, FL 32901-6988 t) 321-674-8045 Ijaime@fit.edu www.fit.edu/ccm Dr. Daniel Boyd, Secy.;

OVIEDO

Catholic Campus Ministry at the University of Central Florida - 3925 Lockwood Blvd., #1051, Oviedo, FL 32765 t) 407-392-0824 info@ccmknights.com www.ccmknights.com Rev. Josh Swallows, Chap.; Bro. Martin Buganski, Campus Min.; Bro. John McCabe, Campus Min.; Bro. Adam Neri, B.H., Dir.; WINTER PARK

Catholic Campus Ministry at Rollins College - Rollins College c/o Dr. Joan Davison (Department of Political Science), 1000 Holt Ave., Box 2762, Winter Park, FL 32789 t) 407-647-3392; 407-646-2551 jdavison@rollins.edu; ddavison@rollins.edu stmargaretmary.org Rev. Msgr. Richard Walsh, Campus Min.;

CATHOLIC CHARITIES [CCH]

ORLANDO

Catholic Charities of Central Florida, Inc. - 1819 N. Semoran Blvd., Orlando, FL 32807 t) 888-658-2828 cflcc.org Gary Tester, Pres.;

CEMETERIES [CEM]

CEMETERIES [CE

ORLANDO

Catholic Cemeteries of Central Florida Holdings, Inc. -50 E. Robinson St., Orlando, FL 32801 t) 407-246-4832 Roger Barnes, Comptroller;

ENDOWMENTS / FOUNDATIONS / TRUSTS [EFT]

LAKELAND

Santa Fe Catholic High School, Inc. - (DIO) 3110 Highway 92 E., Lakeland, FL 33801 t) 863-665-4188 mfranzino@santafecatholic.org www.santafecatholic.org Matthew Franzino, Prin.; Stds: 370; Lay Tchrs: 29

844

MELBOURNE

Central Catholic High School, Inc. - (DIO) DBA: Melbourne Central Catholic High School 154 E. Florida Ave., Melbourne, FL 32901 t) 321-727-0793 reginan@melbournecc.org melbournecc.org Ernie Herrington, Prin.; Dave Parker, Vice Prin.; Nicholas Regina, Pres.; Stds.: 401; Lay Tchrs.: 27; Pr. Tchrs.: 1

INSTITUTIONS LOCATED IN DIOCESE

LAKELAND

*Resurrection Catholic School Endowment Fund, Inc. -333 Terrace Way, Lakeland, FL 33813 t) 863-644-3931 dschwope@reslakeland.org; lschaal@reslakeland.org www.reslakeland.org Very Rev. Timothy P. Labo, Pst.; Deborah Schwope, Prin.;

MISCELLANEOUS [MIS]

ORLANDO

*Catholic Volunteers in Florida, Inc. - 50 E. Robinson St., Orlando, FL 32801; Mailing: P.O. Box 536476, Orlando, FL 32853-6476 t) 407-426-7771 volunteer@cvif.org www.cvif.org Elizabeth Buckley,

Exec.; Valarie Amica, Dir.; Florida Catholic Media - 50 E. Robinson St., Orlando, FL 32801; Mailing: P.O. Box 4993, Orlando, FL 32802 t) 407-373-0075: 888-275-9953

aborowski@thefloridacatholic.org www.thefloridacatholic.org/ Ann B. Slade, Associate

Publisher

ST. CLOUD

Magnify of Central Florida - 401 Bishop Grady Ct., St. Cloud, FL 34769 t) 407-892-6078 kjohnson@bishopgradyvillas.org www.bishopgradyvillas.org Kevin Johnson, Exec.; Asstd. Annu: 270: Staff: 40

MONASTERIES AND RESIDENCES FOR PRIESTS AND BROTHERS [MON]

COCOA BEACH

Congregation of Holy Cross, United States Province -325 Arthur Ave., Cocoa Beach, FL 32931-4005 t) 321-799-8383 Rev. James T. Preskenis, C.S.C., In Res.; Priests: 7 DELAND

Augustinian Monks of the Primitive Observance -Mother of the Good Shepherd Monastery, 2075 Mercers Fernery Rd., Deland, FL 32720 t) 386-736-4321 brothernick52@gmail.com

www.augustinianmonks.com Bro. Nicholas Drouin, OSA, Prim., Prior; Brs.: 1

NEW SMYRNA BEACH

St. Alphonsus Villa-Redemptorist Fathers and Brothers - 318 N. Riverside Dr., New Smyrna Beach, FL 32168 t) 386-428-6481 cssrsecretary@gmail.com Brs.: 1; Priests: 10

Franciscan Friars, TOR - 4385 Saxon Dr., New Smyrna Beach, FL 32169 t) 386-847-8008 rdiaz@orlandodiocese.org Priests: 2

Redemptorist Fathers of the Vice Province of Baltimore - 313 Hillman St., New Smyrna Beach, FL 32168 t) 386-427-3094 vpofrichmond@aol.com Luz Estelle Rodriguez, Bus. Mgr.; Brs.: 1; Priests: 9 Villa Madona Friary - Legal Titles: Franciscan Friars TOR 4385 Saxon Dr., New Smyrna Beach, FL 32169 t) 386-847-8008 rdiaz@orlandodiccese.org Priests: 2

CATHOLIC CHURCH IN THE U.S.

OCALA

Trinity Catholic High School, Inc. - (DIO) 2600 S.W. 42nd St., Ocala, FL 34471 t) 352-622-9025 Ipereira@tchs.us www.trinitycatholichs.org Tammie Vassou, Prin.; Lou Pereira, Pres.; Stds.: 524; Lay Tchrs.; 35

ORLANDO

Bishop Moore Catholic High School Inc. - (DIO) 3901 Edgewater Dr., Orlando, FL 32804 t) 407-293-7561 Iuters@bishopmoore.org www.bishopmoore.org Erika Wikstrom, Prin.; Thomas Doyle, Pres.; Amanda Livermore, Vice. Pres.; Stds.: 1,387; Lay Tchrs.: 98; Pr. Tchrs.: 1; Sr. Tchrs.: 1

NURSING / REHABILITATION / CONVALESCENCE / ELDERLY CARE [NUR]

DAYTONA BEACH

Casa San Pablo - 401 N. Ridgewood Ave., Daytona Beach, FL 32114 t) 386-253-2828 casasanpablomgr@spm.net Barbara D. Mitchell,

Admin.; Asstd. Annu.: 64; Staff: 7 MELBOURNE

Ascension Manor - 2960 Pineapple Ave., Melbourne, FL 32935 t) 321-757-9828

ascensionmanor@carteretmgmt.com Josephine Stratford, Bus. Mgr.; Asstd. Annu.: 77; Staff: 5

OCALA Trinity Villas, Inc. - 3728 N.E. 8th Pl., Ocala, FL 34470-1093 t) 352-694-5507 trinitymgr@cflcc.org Gary

34470-1093 t) 352-694-5507 trinitymgr@cflcc.org Gar Tester, Pres.; Asstd. Annu.: 162; Staff: 8 ORLANDO

St. Joseph's Garden Courts, Inc. - 1515 N. Alafaya Trail, Orlando, FL 32828 t) 407-382-0808 sjgc-mgr@cflcc.org Gary Tester, Pres.; Asstd. Annu.: 80; Staff: 5

Monsignor Bishop Manor, Inc. - 815 Borders Cir., Ste. 144, Orlando, FL 32808 t) 407-293-3339 JGmills@cflcc.org Josephine M Greaux-Mills, Bus.

Mgr.; Asstd. Annu.: 143; Staff: 3 ORMOND BEACH

Prince of Peace Housing, Inc. - 664 S. Nova Rd., Ormond Beach, FL 32174 t) 386-673-5080

princeofpeacemgr@caterretmgmt.com Tammy Bowen; Asstd. Annu.: 69; Staff: 5

PORTORANGE

Epiphany Manor - 4792 S. Ridgewood Ave., Port Orange, FL 32127 t) 386-767-2556 rperoldo@carteretmgmt.com Robin Peroldo, Bus.

Mgr.; Asstd. Annu.: 72; Staff: 5

ST. CLOUD

St. Anthony Garden Court - 444 Hamilton Park Cir., St. Cloud, FL 34769 t) 321-805-4733

stanthonygardenctmgr@spm.net Gary Tester, Pres.; Asstd. Annu.: 72; Staff: 2

WINTER HAVEN

Episcopal Catholic Apartments - 500 Ave, L, N.W., Winter Haven, FL 33881 t) 863-299-4481 episcopalcatholicmgr@spm.net Jessica Boerger, Admin.; Asstd. Annu.; 220; Staff: 8

RETREAT HOUSES / RENEWAL CENTERS [RTR]

WINTER PARK

San Pedro Spiritual Development Center - 95 Bishop Grady Lane, Winter Park, FL 32792 t) 407-671-6322 info@sanpedrocenter.org www.sanpedrocenter.org Randall Pinner, 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.