



City of Chicago



Or2016-12

Office of the City Clerk

Document Tracking Sheet

Meeting Date:	1/13/2016
Sponsor(s):	Burke (14)
Type:	Order
Title:	Tag day permit(s) for Mercy Home for Boys and Girls; Doctors Without Borders; Planned Parenthood Federation of America
Committee(s) Assignment:	Committee on Finance

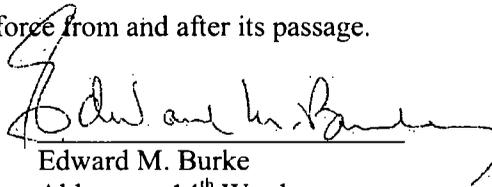
Ordered, that the Committee on Finance is hereby authorized and directed to issue charitable solicitation (tag day) permits to the following organizations:

- A. Mercy Home For Boys & Girls
 March 1 – 31, 2016
 Citywide

- B. Doctors Without Borders/Medecins Sans Frontieres
 January 14, 2016 – April 30, 2016
 Citywide

- C. Planned Parenthood Federation of America
 January 14, 2016 – April 30, 2016
 Citywide

This order shall take effect and be in force from and after its passage.



Edward M. Burke
Alderman, 14th Ward

Document No. _____

**REPORT OF THE COMMITTEE ON FINANCE
TO THE CITY COUNCIL
CITY OF CHICAGO**

22

CHICAGO January 13, 2016

To the President and Members of the City Council:

Your Committee on Finance having had under consideration one (1) order authorizing three (3) applications for City of Chicago Charitable Solicitation (Tag Day) permits.

- A. Mercy Home For Boys & Girls
 March 1 – 31, 2016
 Citywide

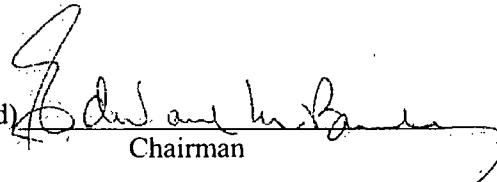
- B. Doctors Without Borders/Medecins Sans Frontieres
 January 14, 2016 – April 30, 2016
 Citywide

- C. Planned Parenthood Federation of America
 January 14, 2016 – April 30, 2016
 Citywide

having had the same under advisement, begs leave to report and recommend that your Honorable Body pass the ordinance(s)/order(s) transmitted herewith.

This recommendation was concurred in by _____ (viva voce vote)
of the members of the committee with _____ dissenting vote(s)).

Respectfully submitted

(signed) 
Chairman



Document No. _____

**REPORT OF THE COMMITTEE ON FINANCE
TO THE CITY COUNCIL
CITY OF CHICAGO**

**COMMITTEE ON FINANCE CHARITABLE SOLICITATION
TAG DAY REQUEST FORM AND ROUTE SHEET**

PERMIT NUMBER:	2016-01	
GROUP NAME:	Mercy Home For Boys & Girls	
ADDRESS:	1140 W. Jackson, Chicago, IL 60607	
TELEPHONE NUMBER:	312-738-7560	
CONTACT PERSON:	Rev. Scott Donahue	
DATE WRITTEN REQUEST WAS RECEIVED:	November 23, 2015	
SOLICITATION DATE:	March 1 - 31, 2016	
CITY COUNCIL DATE:	January 13, 2016	
COMPLETION OF FILE DATE:		
STATEMENT OF RECEIPTS AND DISTRIBUTION RECEIVED:		
DATE PERMIT LETTER WAS SENT TO ORGANIZATION:	January 13, 2016	
VIOLATION (S)		
COMMITTEE LETTER SENT:		
COMPLY RECEIVED:		
COMMENTS:		

APPLICATION FOR CITY OF CHICAGO CHARITABLE SOLICITATION PERMIT

(Please neatly print or type. In necessary in answering any question, please attach additional sheets.)

1. Name of organization: MERCY HOME FOR BOYS & GIRLS
(MISSION OF OUR LADY OF MERCY)
Address: 1140 W. JACKSON BLVD. CHICAGO, IL 60607
Telephone Number: (312) 738-7560

2. Use the space below to list names, current positions, residence addresses and telephone numbers of the officers in the organization:

PLEASE SEE ATTACHED.

3. List the date and approximate location(s) of solicitation:
March 1-31 MARCH 5, 2016 - FOREST PARK PARADE MARCH 12, 2016 - CHICAGO ST. PATS PARADE
MARCH 13, 2016 - SOUTH SIDE IRISH PARADE MARCH 11, 2016 - NW SIDE IRISH PARADE VARIOUS LOOP LOCATIONS

4. Approximately how many persons will be engaged in the solicitation?

800-1,000 VOLUNTEERS

5. Explain the methods your organization will use to solicit funds:

VOLUNTEERS WILL BE IDENTIFIED WEARING MERCY HOME APRONS (REFLECTIVE) AND HOLDING GREEN CANISTERS WITH OUR LOGO. THEY WILL DISTRIBUTE SHAMROCK STICKERS AND/OR PINS.

6. Has your organization ever been allowed to solicit funds in prior years in the City of Chicago? If so, when?

MERCY HOME HAS HAD A CHARITABLE SOLICITATION PERMIT IN CHICAGO SINCE 1999.

7. Include the following with your application:

- A. A copy of the registration statement filed with the Attorney General of the State of Illinois; or exemption issued by the Attorney General of the State of Illinois.
B. A copy of the tag, badge, emblem or other token (if any) which will be distributed as part of the solicitation, or which will be used by your organization in its solicitation.

8. Please include any other relevant information which would assist the Committee on Finance in reviewing this application.

THE MARCH FOR KIDS CAMPAIGN IS A MULTI-MEDIA AWARENESS AND FUNDRAISING CAMPAIGN SUPPORTING MERCY HOME'S WORK TO PROVIDE A SOLUTION FOR KIDS IN CRISIS.

APPLICATIONS MUST BE RECEIVED BY THE COMMITTEE ON FINANCE NO LATE THAN 30 DAYS PRIOR TO THE COMMENCEMENT OF THE SOLICITATION.

I/WE, THE OFFICER(S) OF THE ABOVE NAMED ORGANIZATION, CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT AND ALL ATTACHED SHEETS IS TRUE AND CORRECT TO THE BEST OF MY/OUR KNOWLEDGE. (NOTE: AT LEAST ONE OFFICER OF THE ORGANIZATION MUST SIGN AND VERIFY THIS APPLICATION.)

Signature Rev L Scott Donahue Title President/CEO Date 11-19-15

Signature _____ Title _____ Date _____

Signature _____ Title _____ Date _____

HOLD HARMLESS AGREEMENT

1. The undersigned officer on behalf of the subject organization agrees to defend, indemnify, save and hold harmless the City of Chicago for any loss, liability, damage or cost which the City may incur due to the presence of volunteers of the subject organization on City premises for the purpose of charitable solicitations.
2. The subject organization assumes full responsibility for risk of bodily injury, death or property damage due to the negligence of the subject organization or otherwise resulting from conduct or activity related to the participation in charitable solicitation on the public way.
3. The officer of the subject organization has read and voluntarily signs the hold harmless agreement and waiver of liability and indemnity agreement.

MERCY HOME FOR BOYS & GIRLS
Name of organization

Rev L Scott Donahue
Signature of organization officer

11-20-15
Date

**Professional Addresses
Board of Directors
Mercy Home for Boys & Girls**

1. **Msgr. Michael Boland**
Administrator, President & CEO
Catholic Charities
721 North LaSalle Street
Chicago, IL 60610
312-655-7032
312-655-0219 (fax)
mboland@catholiccharities.net

2. **Rich Daniels** (Secretary)
Musical Director/City Lights Orchestra
City Lights Music Inc.
211 E. Ohio St., #2124
Chicago, IL 60611
312-644-0600
312-644-4640 (fax)
rdaniels@citylightsorchestra.com

3. **Rev. L. Scott Donahue** (President)
President/CEO
Mercy Home for Boys & Girls
1140 West Jackson Boulevard
Chicago, IL 60607
312-738-9240
312-738-0484 (fax)
scodon@mercyhome.org

4. **Robert J. Greco** (Treasurer)
ue

5. **Edward J. Noha**

6. **Joseph P. Nolan** (Chairman)
President/CEO
Beverly Capital LLC
3201 Old Glenview Road, Ste. 300
Wilmette, IL 60091
847-512-3331
jnolan@beverlycap.com

7. **Darryl G. Schimeck**
President/CEO
Optimer Brands
300 W. Adams, Ste. 500
Chicago, IL 60606
312-878-0802
312-339-4429
dschimeck@optimerbrands.com



**OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS**

June 19, 2015

**MISSION OF OUR LADY OF MERCY
A/K/A MERCY HOME FOR BOYS AND GIRLS
1140 WEST JACKSON BOULEVARD
CHICAGO, IL 60607**

**Lisa Madigan
ATTORNEY GENERAL**

**RE: RE: Status of MISSION OF OUR LADY OF MERCY A/K/A MERCY HOME FOR
BOYS AND GIRLS under the Illinois Charitable Laws
CO# 01031077**

Dear Registrant:

This letter is pursuant to your request that the Attorney General confirm the status of MISSION OF OUR LADY OF MERCY A/K/A MERCY HOME FOR BOYS AND GIRLS under the Charitable Organization Laws.

This organization is currently registered with the Attorney General's Charitable Trust and Solicitations Bureau as CO# 01031077, and has been granted single religious exemption from filing annual financial reports with our office. Please let us know if you require further information.

Sincerely,

A handwritten signature in black ink that reads "T. Martin Barnes". The signature is written in a cursive style.

Takiyah Martin Barnes, Compliance Officer
Charitable Trusts Bureau
100 West Randolph Street, 11th Floor
Chicago, Illinois 60601
Telephone: (312) 814-2595



Illinois Department of Revenue

Central Registration Division
Sales Tax Exemption Section, 3-222
101 W. Jefferson Street
Springfield, Illinois 62702
217 782-8881

January 23, 2015

CHERYL MURPHY
MERCY HOME FOR BOYS & GIRLS
1140 W JACKSON BLVD
CHICAGO IL 60607

We have received your recent letter; and based on the information you furnished, we believe

MISSION OF OUR LADY OF MERCY INC DBA MERCY HOME FOR BOYS & G
of
CHICAGO, IL

is organized and operated exclusively for religious purposes.

Consequently, sales of any kind to this organization are exempt from the Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax, and the Service Use Tax in Illinois.

We have issued your organization the following tax exemption identification number: E9956-8756-05. To claim the exemption, you must provide this number to your suppliers when purchasing tangible personal property for organizational use. This exemption may not be used by individual members of the organization to make purchases for their individual use.

This exemption will expire on February 1, 2020, unless you apply to the Illinois Department of Revenue for renewal at least three months prior to the expiration date.

Central Registration Division
Illinois Department of Revenue

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

Department of the Treasury

Date: May 29, 2015

Person to Contact:

R. Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

53-0196617

Group Exemption Number:

0928

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

Dear Sir/Madam:

This responds to your May 19, 2015, 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 2015*, 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 2015* 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,



Tamera Ripperda
Director, Exempt Organizations



Office of the General Counsel

3211 FOURTH STREET, NE · WASHINGTON, DC 20017-1194 · 202-541-3300 · FAX 202-541-3337

June 4, 2015

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

SUBJECT: 2015 Group Ruling

FROM: Anthony Picarello, General Counsel *APP*
(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 29, 2015, with respect to the federal tax status of subordinate organizations listed in the 2015 edition of the Official Catholic Directory ("OCD").¹ As explained in greater detail below, this 2015 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 2015 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.² 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 2015 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 2015 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 2015 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. 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 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. 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.

2. **Public Charity Status.** The latest Group Ruling determination letter recognizes that subordinate organizations included in the 2015 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 990/EZ, 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.³ 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 2015 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 refer to your local tax advisor any questions you may have about state unemployment tax.

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.⁴ However, services performed by diocesan priests in the exercise of their

³ See Notice 2014-4, 2014-2 I.R.B. (January 6, 2014).

⁴ 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.

ministry are not considered "employment" for FICA (Social Security) purposes.⁵ 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.⁶ 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.⁷

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 refer to your local tax advisor any questions you may have about excise taxes.

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 refer to your local tax advisor any questions you may have about state or local tax exemptions.

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.⁸ The following organizations are not required to file Form 990/EZ/N: (i) churches and conventions or associations of churches; (ii) integrated auxiliaries;⁹ (iii) the exclusively religious activities of religious orders; and (iv) schools below college level affiliated with a church or operated by a religious order.¹¹ 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.

⁵ I.R.C. § 3121(b)(8)(A).

⁶ I.R.C. § 1402(a)(8).

⁷ Rev. Rul. 77-290, 1977-2 C.B. 26. *See also* OGC/LRCR Memorandum on Compensation of Religious, <http://www.usccb.org/about/general-counsel/compensation-of-religious.cfm> (September 11, 2006).

⁸ 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 late-filing a Form 990-N.

⁹ I.R.C. § 6033(a)(3)(A)(i); Treas. Reg. § 1.6033-2(h).

¹¹ Treas. Reg. § 1.6033-2(g)(1)(vii).

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

Gross receipts or fair market value of assets	Return required
Gross receipts normally not more than \$50,000 (regardless of total assets)	990-N (but may file a Form 990 or 990-EZ)
Gross receipts < \$200,000, and Total assets < \$500,000	990-EZ (but may file a Form 990)
Gross receipts ≥ \$200,000, or Total assets ≥ \$500,000	990

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) with the IRS to reinstate its tax-exempt status. See the IRS website (charities and non-profits) at <http://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/EZ¹³ 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 beginning with the due date of the return.¹⁴ 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

¹³ Form 990-N is available for public inspection at no cost through the IRS website at www.irs.gov.

¹⁴ 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).

satisfied on the same day. Written requests must be satisfied within 30 days.¹⁵

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 similar¹⁶ public inspection and copying rules that apply to Forms 990/EZ.

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 *Annual Filing Requirements for Catholic Organizations*, available at www.usccb.org/about/general-counsel/ under "Tax and Group Ruling."

9. **Certification of Racial Nondiscrimination by Private Schools in Group Ruling.** Revenue Procedure 75-50¹⁷ 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. *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 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."

¹⁵ 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.

¹⁶ 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.

¹⁷ 1975-2 C.B. 587.

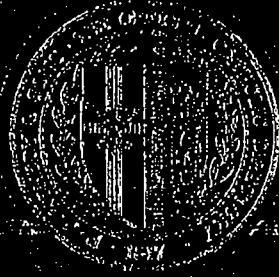
10. **Lobbying Activities.** Subordinate organizations under the Group Ruling may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities. Attempts to influence legislation both directly and through grassroots lobbying are subject to this 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 refer to your local tax advisor any questions you may have about permissible lobbying activities. 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 refer to your local tax advisor any questions you may have about political campaign intervention. 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.*¹⁸ 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. In addition, subordinate organizations may *not* use USCCB's EIN in order to qualify for online donations, grants or matching gifts.

¹⁸ 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.



The Official
Catholic Directory®
Anno Domini
2015



**COMMITTEE ON FINANCE CHARITABLE SOLICITATION
TAG DAY REQUEST FORM AND ROUTE SHEET**

PERMIT NUMBER:	2016-2		
GROUP NAME:	Doctors Without Borders/Medecins Sans Frontieres		
ADDRESS:	333 7 th Avenue, 2 nd Floor, New York, NY 10001		
TELEPHONE NUMBER:	212-679-6800		
CONTACT PERSON:	Jason Cone		
DATE WRITTEN REQUEST WAS RECEIVED:	December 15, 2015		
SOLICITATION DATE:	January 14, 2016 – April 30, 2016		
CITY COUNCIL DATE:	January 13, 2016		
COMPLETION OF FILE DATE:			
STATEMENT OF RECEIPTS AND DISTRIBUTION RECEIVED:			
DATE PERMIT LETTER WAS SENT TO ORGANIZATION:	January 13, 2016		
VIOLATION (S)			
COMMITTEE LETTER SENT:			
COMPLY RECEIVED:			
COMMENTS:			

APPLICATION FOR CITY OF CHICAGO CHARITABLE SOLICITATION PERMIT

(Please neatly print or type. If necessary in answering any question, please attach other sheets.)

1. Name of organization: Doctors Without Borders/Medecins Sans Frontieres (MSF)

Address: 333 7th Ave, Floor 2, New York, NY 10001

Telephone Number: (212) 679-6800

2. Use the space below to list names, current positions, residence addresses and telephone numbers of the officers in the organization:

Jason Cone, Executive Director, (212) 679-6800

Thomas Kurmann, Director of Development, (212) 679-6800

Andreu Maldonado, Director of Finance, (212) 679-6800

3. List the date and approximate location(s) of solicitation?

January 14, 2016 - April 30, 2016 in the following approximate locations:
The Loop, Wicker Park, Andersonville, near South Side, Logan Square, the Magnificent Mile and Oak Park.

4. Approximately how many persons will be engaged in the solicitation?

Team will consist of anywhere from 6 to 20 people.

5. Explain the methods your organization will use to solicit funds:

Street canvassing - our team will engage in conversation with people who choose to stop and speak with us about Doctors Without Borders' medical humanitarian work in more than 60 countries, and how they can help.

6. Was your organization ever allowed to solicit funds in prior years in the City of Chicago? If so, when?

Yes, in 2010 and 2015.

7. Include the following with your application:

A. A copy of the registration statement filed with the Attorney General of the State of Illinois; or exemption issued by the Attorney General of the State of Illinois.

B. A facsimile of the tag, badge, emblem or other token (if any) which will be distributed as part of the solicitation, or which will be used by your organization in its solicitation. No tag or emblem will be distributed.

8. Please include any other relevant information which would assist the Committee on Finance in reviewing this application.

APPLICATIONS MUST BE RECEIVED BY THE COMMITTEE ON FINANCE NO LATER THAN 30 DAYS PRIOR TO THE COMMENCEMENT OF THE SOLICITATION.

I/WE, OFFICER(S) OF THE ABOVE NAMED ORGANIZATION, CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT AND ALL ATTACHED SHEETS IS TRUE AND CORRECT TO THE BEST OF MY/OUR KNOWLEDGE. (NOTE: AT LEAST ONE OFFICER OF THE ORGANIZATION MUST SIGN AND VERIFY THIS APPLICATION.)

Signature  Title Director of Development Date 12/15/2015

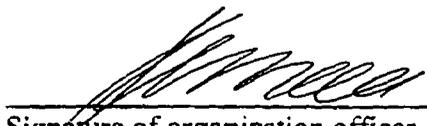
Signature _____ Title _____ Date _____

HOLD HARMLESS AGREEMENT

1. The undersigned officer on behalf of the subject organization agrees to defend, indemnify, save and hold harmless the City of Chicago for any loss, liability, damage or cost which the City may incur due to the presence of volunteers of the subject organization on City premises for the purpose of charitable solicitations.
2. The subject organization assumes full responsibility for risk of bodily injury, death or property damage due to the negligence of the subject organization or otherwise resulting from conduct or activity related to the participation in charitable solicitation on the public way.
3. The officer of the subject organization has read and voluntarily signs the hold harmless agreement and waiver of liability and indemnity agreement.

Doctors Without Borders/Médecins Sans Frontières (MSF)

Name of organization



Signature of organization officer

12/15/2015

Date



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS

September 9, 2015

MEDECINS SANS FRONTIERES USA, INC.
D/B/A DOCTORS WITHOUT BORDERS
333 7TH AVE 2ND FL
NEW YORK, NY 10001

Lisa Madigan
ATTORNEY GENERAL

RE: RE: Status of MEDECINS SANS FRONTIERES USA, INC. D/B/A DOCTORS
WITHOUT BORDERS under the Illinois Charitable Laws
CO# 01025206

Dear Registrant:

This letter is pursuant to your request that the Attorney General confirm the status of MEDECINS SANS FRONTIERES USA, INC. D/B/A DOCTORS WITHOUT BORDERS under the Charitable Organization Laws.

This organization is currently registered with the Attorney General's Charitable Trust and Solicitations Bureau as CO# 01025206. It is current in the filing of its financial reports, having filed its report for the period ended December 31, 2014. Please let us know if you require further information.

Sincerely,

A handwritten signature in black ink, appearing to read "A. Martin Barnes".

Takiyah Martin Barnes, Compliance Officer
Charitable Trusts Bureau
100 West Randolph Street, 11th Floor
Chicago, Illinois 60601
Telephone: (312) 814-2595

**COMMITTEE ON FINANCE CHARITABLE SOLICITATION
TAG DAY REQUEST FORM AND ROUTE SHEET**

PERMIT NUMBER:	2016-3		
GROUP NAME:	Planned Parenthood Federation of America, Inc.		
ADDRESS:	434 W. 33 rd , New York, NY 10001		
TELEPHONE NUMBER:	212-541-7800		
CONTACT PERSON:	Cecile Richards		
DATE WRITTEN REQUEST WAS RECEIVED:	December 30, 2015		
SOLICITATION DATE:	January 14, 2016 – April 30, 2016		
CITY COUNCIL DATE:	January 13, 2016		
COMPLETION OF FILE DATE:			
STATEMENT OF RECEIPTS AND DISTRIBUTION RECEIVED:			
DATE PERMIT LETTER WAS SENT TO ORGANIZATION:	January 13, 2016		
VIOLATION (S)			
COMMITTEE LETTER SENT:			
COMPLY RECEIVED:			
COMMENTS:			

APPLICATION FOR CITY OF CHICAGO CHARITABLE SOLICITATION PERMIT

(Please neatly print or type. In necessary in answering any question, please attach additional sheets.)

1. Name of organization: *planned Parenthood Federation of America*
Address: *434 West 33rd, New York, NY 10001*
Telephone Number: *212-541-7800*
2. Use the space below to list names, current positions, residence addresses and telephone numbers of the officers in the organization:
Cecile Richards, President, 434 West 33rd, New York, NY 10001, 212-541-7800
Wallace D'Souza, Chief Financial Officer, 434 West 33rd Street, New York, NY 10001
212-541-7800
3. List the date and approximate location(s) of solicitation:
1/14/16 - 4/30/16
the Loop, Wicker Park, Andersonville, near Southside, Logan
4. Approximately how many persons will be engaged in the solicitation?
Between 6 and 30
square, magnificent mile, and oak park
5. Explain the methods your organization will use to solicit funds:
planned Parenthood has hired Grassroots Campaigns, Inc. to canvass in the city of Chicago.
6. Has your organization ever been allowed to solicit funds in prior years in the City of Chicago? If so, when?
Yes - 2015 (October 17th, 2015 - December 31, 2015)
2012 (July 1, 2012 - September 30, 2012)
2011 (June 2011 - August 2011)
2010 (July 2010 - December 2010)
7. Include the following with your application:
 - A. A copy of the registration statement filed with the Attorney General of the State of Illinois; or exemption issued by the Attorney General of the State of Illinois.
 - B. A copy of the tag, badge, emblem or other token (if any) which will be distributed as part of the solicitation, or which will be used by your organization in its solicitation.
No tag or emblem will be distributed.
8. Please include any other relevant information which would assist the Committee on Finance in reviewing this application.

APPLICATIONS MUST BE RECEIVED BY THE COMMITTEE ON FINANCE NO LATE THAN 30 DAYS PRIOR TO THE COMMENCEMENT OF THE SOLICITATION.

I/WE, THE OFFICER(S) OF THE ABOVE NAMED ORGANIZATION, CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT AND ALL ATTACHED SHEETS IS TRUE AND CORRECT TO THE BEST OF MY/OUR KNOWLEDGE. (NOTE: AT LEAST ONE OFFICER OF THE ORGANIZATION MUST SIGN AND VERIFY THIS APPLICATION.)

Signature  Title CFO Date 12/28/15

Signature _____ Title _____ Date _____

Signature _____ Title _____ Date _____

HOLD HARMLESS AGREEMENT

1. The undersigned officer on behalf of the subject organization agrees to defend, indemnify, save and hold harmless the City of Chicago for any loss, liability, damage or cost which the City may incur due to the presence of volunteers of the subject organization on City premises for the purpose of charitable solicitations.
2. The subject organization assumes full responsibility for risk of bodily injury, death or property damage due to the negligence of the subject organization or otherwise resulting from conduct or activity related to the participation in charitable solicitation on the public way.
3. The officer of the subject organization has read and voluntarily signs the hold harmless agreement and waiver of liability and indemnity agreement.

Planned Parenthood Federation of America
Name of organization



Signature of organization officer

12/28/11

Date



**OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS**

April 7, 2015

PLANNED PARENTHOOD
FEDERATION OF AMERICA, INC.
434 W. 33RD STREET
NEW YORK, NY 10001

Lisa Madigan
ATTORNEY GENERAL

RE: RE: Status of PLANNED PARENTHOOD FEDERATION OF AMERICA, INC. under
the Illinois Charitable Laws CO# 01009083

Dear Registrant:

This letter is pursuant to your request that the Attorney General confirm the status of
PLANNED PARENTHOOD FEDERATION OF AMERICA, INC. under the Charitable
Organization Laws.

This organization is currently registered with the Attorney General's Charitable Trust
and Solicitations Bureau as CO# 01009083. It is current in the filing of its financial reports,
having filed its report for the period ended June 30, 2014. Please let us know if you require
further information.

Sincerely,

Takiyah Martin Barnes, Compliance Officer
Charitable Trusts Bureau
100 West Randolph Street, 11th Floor
Chicago, Illinois 60601
Telephone: (312) 814-2595



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