Office of the General Counsel

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Submitted Electronically & By Mail

Internal Revenue Service
CC:PA:LPD:PR (Notice 2020-36)
Room 5203
P.O. Box 7604
Ben Franklin Station
Washington, D.C. 20044

Re: Comments to IRS Notice 2020-36

Dear Internal Revenue Service:

The United States Conference of Catholic Bishops ("USCCB") is pleased to offer this comment letter regarding the IRS Notice referenced above and issued on May 1, 2020, which proposes a revenue procedure to modify and supersede Rev. Proc. 80-27, 1980-1 C.B. 677 (as modified by Rev. Proc. 96-40, 1996-2 C.B. 301).

Several of the provisions in the proposed revenue procedure would create significant problems for the USCCB group exemption, including the imposition of a substantial burden on governance and administration, as well as the religious exercises and practices, of the USCCB and its subordinate religious organizations. Specifically, the USCCB takes issue with the following provisions:

1. The requirement in section 3.03(2)(d) that subordinate organizations under a group exemption must adopt uniform governing instruments;

2. The requirement in section 3.03(2)(b)(i) that subordinate organizations described in Section 501(c)(3) initially included in or added to a group exemption must be classified as public charities under the same paragraph of Section 509(a); and

3. The requirements set forth in section 3.02(3) that a central organization must meet to establish general supervision[1] over its subordinate organizations.

These comments will begin with a brief background description of the USCCB and will then explain the potential problems with each provision identified above.

Background on the USCCB Group Exemption

The USCCB is a nonprofit corporation, the members of which are the active Catholic Bishops in the United States. The USCCB is the parent or central organization that holds a group exemption letter (GEN 928) with respect to the agencies and instrumentalities, as well as the 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 Official Catholic Directory. The IRS granted the USCCB its group exemption letter on March 25, 1946, which the USCCB has maintained since.

The USCCB currently has approximately 40,000 subordinate organizations included under its group exemption. The subordinate organizations included in the USCCB's group exemption are all Section 501(c)(3) organizations. Additionally, the USCCB accepts only Section 509(a)(1), 509(a)(2), and 509(a)(3) Type I and Type II organizations for inclusion in its group exemption. The USCCB group exemption includes a broad range of subordinate organizations within Section 501(c)(3), including parishes, dioceses, eparchies, educational institutions, monasteries, convents, cemeteries, hospitals, various types of assisted living facilities, and many more. These organizations are present in each of the fifty United States. All of the organizations are included within the jurisdiction of one of the 196 archdioceses and dioceses located across the United States, , and those 196 are also included in the USCCB group exemption.

The USCCB requires that organizations included in its group exemption have a clear mission and purpose that is consistent with and supportive of Catholic teachings, as well as entity activities that demonstrate alignment with Catholic teachings and endeavors. These organizations emphasize the importance of support for the sick, the poor, and the afflicted through the corporal and spiritual works of mercy.

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[1] Pursuant to Section 3.02(5) of the proposed revenue procedure, all references to the term "general supervision" in these comments refer to "general supervision" as defined by Section 3.02(3) of the proposed revenue procedure, and apply only for purposes of this revenue procedure and § 1.6033-2(d) of the Treasury Regulations (relating to group returns).

The charitable missions of the USCCB and its subordinate organizations would be greatly impacted by several of the proposed changes in IRS Notice 2020-36, which would not only impose heavy regulatory, administrative, and financial budens, but force the USCCB and its members to choose between altering their internal governance structures, or continuing to avail themselves of this especially large and longstanding group exemption.

I. The Uniform Governing Instrument Requirement is Overly Burdensome and Difficult to Satisfy.

Section 3.03(2)(d) of the proposed revenue procedure provides that all subordinate organizations must adopt a uniform governing instrument (charter, trust indenture, articles of association, etc.). If a group exemption letter includes subordinate organizations described in Section 501(c)(3) with different purposes, the governing instrument describing each charitable, educational, scientific, etc. purpose must be a uniform governing instrument. This proposed provision would require all organizations that are schools to adopt a uniform governing instrument, all organizations that are hospitals to adopt a uniform instrument, etc.

This new requirement is problematic for the subordinate organizations included in the USCCB group exemption for several reasons. First, the USCCB group exemption includes organizations from all fifty states, each of which have their own state-law-based requirements for organizational documents. Requiring all subordinate organizations to adopt uniform governing instruments could leave these organizations in a position where they must choose between complying with their state requirements, or complying with the requirements set forth in the proposed federal revenue procedure. Second, requiring the different categories of Section 501(c)(3) organizations to adopt uniform governing instruments is impractical, because even within each category of Section 501(c)(3) organizations, (e.g., schools, churches, hospitals) the different particular organizations require varying formation provisions depending on the organization's size, scope, and distinctive character. Finally, the canon law of the Catholic Church imposes additional requirements on organizations associated with the Catholic Church that may be difficult to comply with if organizations are required to adopt uniform governing instruments. The "one size fits all" approach to governance issues for religious organizations therefore raises religious liberty problems that may violate the First Amendment.

A. Adopting a Uniform Governing Instrument and Complying with State Law Requirements Will Cause Conflict.

Requiring a uniform governing instrument for each type of subordinate organization is impractical and virtually impossible to satisfy. As mentioned previously, the USCCB exemption includes organizations that are formed and/or incorporated in all fifty states. To force each organization to adopt a uniform governing instrument would likely result in many subordinate organizations being unable to apply for inclusion in the USCCB group ruling, as the organization may encounter a conflict between the uniform governing instrument requirements and the law of the state in which it is organized.

The various corporate formation requirements of a parish vary from state to state. Wisconsin has a specific statutory structure for Roman Catholic Parish Corporations that requires a five-person board of directors, and dictates that the bishop be president, pastor be vice president, and vicar general be a director.[2] It further specifies that the secretary and treasurer be lay members elected from the congregation of the church, and gives direction on that process. New York requires the bishop, a pastor, the chancellor, and two lay members to be the "corporate trustees" of a Catholic parish corporation.[3] Maryland requires Roman Catholic corporations to be formed by the bishop and vicar-general of the archdiocese, the pastor, and any other individual appointed by the bishop.[4] Connecticut simply requires three or more persons uniting for public worship to form a religious corporation.[5] Delaware requires, in addition to the bishop and the pastor, two individuals voted in by the congregation to form a Catholic Church corporation.[6] In New Jersey, dioceses and parishes are organized as religious corporations under state law, which are formed by filing with a specific county,[7] and all other nonprofit corporations are formed by filing with the state.[8] The New Jersey religious corporations statute and the general state corporate law statute each have different requirements for the certificates of incorporation.

The examples above provide a snapshot of the different formation requirements from state to state, but barely scratch the surface of state law requirements a parish must consider before incorporating. As discussed in further detail below, Catholic organizations are subject to both civil and canon law, which creates an additional wrinkle when forming a Catholic organization specifically. These varying requirements make it necessary for religious organizations included

[2] Wis. Stat. Ann.. § 187.19.
[3] N.Y. Relig. Corp. Law §§ 452-55.
[4] Md. Code Ann., Corps. & Ass'ns § 5-315.
[5] Conn. Gen. Stat. § 33-264a.
[6] Del. Code Ann. tit. 27, § 115.
[7] N.J. Rev. Stat. § 16:1-1.
[8] N.J. Rev. Stat. § 15A:2-7.

in a group exemption to have flexibility when drafting corporate formation documents.

B. Public Charity Types Vary Significantly, Making the Adoption of a Uniform Governing Instrument Impractical.

Though the proposed revenue procedure concedes that the different categories under Section 501(c)(3) are to have governing instruments within each category, the categories encompass a wide variety of entities. For example, in the category of schools, a small elementary school operated by a single Catholic parish and a Catholic university would be required to have "uniform governing instruments" as they are both schools as defined by Section 170(b)(1)(A)(ii). It is highly unlikely and impracticable that these two organizations would be able to have a uniform governing instrument as the requirements, purposes, and needs of the two organizations would be significantly different.

Requiring subordinate organizations to adopt a uniform governing instrument may also require incorporation decisions for the USCCB's subordinate organizations that have never before been required. The corporate structure of subordinate organizations varies from diocese to diocese. In jurisdictions where corporations sole[9] are recognized, dioceses may take the position that the parishes themselves are corporations sole, where other dioceses may take the position that its parishes are separately incorporated corporations. These new requirements could entail not only onerous administrative burden and expense, but needless distortions in ecclesial governance structures. One of many examples is a diocese that includes in its jurisdiction distinct parish corporations that are incorporated under the state statute specified for religious organizations. Some of these parish corporations include parish schools that, due to their small size, are encompassed within the parish corporation to provide added support. If a parish were required to adopt a uniform governing instrument, it may be forced to separately incorporate the school to ensure it "matches" other parish structures whose governing instrument does not include a school. This not only creates a difficult decision for the parish but may also create financial hardships on smaller schools that are unable to bear the additional expense of operating as a separate corporation.

Additionally, this requirement would likely result in many organizations submitting an application for tax exemption directly to the IRS, rather than going through the USCCB group exemption, which eliminates the reason the IRS established group exemption procedures. A few years after the IRS published

[9] A corporation sole is a legal entity consisting of a single incorporated office, occupied by a single natural person. In the context of a diocese, the bishop will often act as the corporation sole.

Revenue Procedure 80-27, the IRS wrote the following about group exemptions: "The procedures were instituted to relieve the Service from the burden of individually processing a large number of applications involving the exempt status of organizations that are affiliated with each other, and also are organized and operated for the same purpose."[10] A change in group exemption procedures that results in organizations submitting applications directly to the IRS rather than to a group exemption—40,000 *additional* applications in the case of our group alone—is counterproductive to the goals that led the IRS to establish group exemptions in the first place.

C. Requiring Uniform Governing Instruments for Catholic Organizations Conflicts with Canon Law Requirements and Would Otherwise Generate Widespread and Needless Religious Freedom Conflicts.

Catholic organizations face a unique issue in that they not only must conform with civil law requirements but must also comply with canon law requirements. Canon law provides for multiple legitimate options for structuring the subordinate organizations included in the USCCB's group exemption. Depending upon the option chosen by the entity, canon law then stipulates the provisions that must be complied with in forming the chosen structure. As a result, a requirement, for example, that all schools adopt a uniform governing instrument, or that all hospitals adopt a uniform governing instrument, will infringe upon the legitimate flexibility granted to these entities under canon law to determine the structure they deemed best suited to fulfill their mission. Accordingly, it will likely result in many subordinate organizations being unable to apply for inclusion in the USCCB group ruling due to the conflict. Moreover, in the case of the USCCB group ruling subordinates known as religious orders (e.g., monasteries, convents), differences in the canon law governing structures are precisely what distinguish these entities among themselves, i.e., within the same category. As a result, for these entities in particular, a requirement for a uniform governing instrument would effectively vitiate their very identity under canon law.

The Supreme Court has recently reaffirmed the foundational religious freedom principle that "[t]he First Amendment protects the right of religious institutions 'to decide for themselves, free from state interference, matters of church government as well as those of faith and doctrine.'" *Our Lady of Guadalupe School* v. *Morrissey-Berru,* 140 S. Ct. 2049, 2055 (2020) (quoting *Kedroff* v. *Saint Nicholas Cathedral*, 344 U.S. 94, 116 (1952)); *see also* "Federal

[10] IRS EO CPE Text, "Group Exemption Process" (1987), *available at* https://www.irs.gov/pub/irs-tege/eotopica87.pdf.

Law Protections for Religious Liberty," 82 Fed. Reg. 49669 (Oct. 26, 2017) ("Government may not interfere with the autonomy of a religious organization"). The First Amendment forbids, with equal clarity, laws that favor one denomination over another. *Larson* v. *Valente,* 456 U.S. 228, (1982) ("The clearest command of the Establishment Clause is that one religious denomination cannot be officially preferred over another."); *see, e.g., id.* (striking down state law governing charitable organizations that "impos[ed] certain registration and reporting requirements upon only those religious organizations that solicit more than fifty per cent of their funds from nonmembers"). With respect to these or any other constitutional principles, the Court has repeatedly urged the avoidance of statutory interpretations that needlessly generate constitutional issues. *See, e.g., NLRB* v. *Catholic Bishop of Chicago,* 440 U.S. 490 (1979). *See also Ashwander* v. *TVA,* 297 U.S. 288, 348 (1936) (Brandeis, J., concurring).

The proposed regulations would violate all three principles as to both USCCB, and many of the religious charities that currently operate within the group ruling USCCB has long administered.

The regulation would violate the first principle—non-interference in church governance—by forcing these Catholic entities to choose between continued participation in the ruling and maintenance of their chosen internal governance structures. As described above, there is substantial variation in the governing structures of Catholic charitable entities across the United States, and that variation is a function of variations not only in state law, but in the requirements of Canon Law that apply to different kinds of Church entities. And the burdens of withdrawal from the group ruling are especially severe as applied to USCCB's group ruling, in light of the sheer number of participants who might be excluded from it (up to 40,000 religious charities in the Catholic world alone), as well as the duration of their settled expectations in that participation (up to three-quarters of a century).

The regulation would violate the second principle—non-discrimination among denominations—by favoring those religious groups whose polities are so centralized that a unified governing instrument requirement would not run afoul of their chosen governance structure. Those whose ecclesiology comfortably fits within the government's new proposal would continue to benefit from the group ruling, while those with more decentralized concepts of church governance would be forced out of that status and face instead a host of new regulatory, administrative, and financial burdens.

The regulation would violate the third principle—constitutional avoidance—because the proposed regulatory changes would certainly generate constitutional issues (regardless of their outcome if litigated), and those issues are just as certainly unnecessary to generate. Indeed, the fact that the group ruling has been administered without the religiously burdensome requirements now proposed is all but conclusive proof that it is "fairly possible," *Ashwander,* 297 U.S. at 348, to construe IRC § 501(c)(3) in a manner that does not impose those burdens.

Apart from these principles of constitutional law and interpretation, the burden on religious exercise would also violate the Religious Freedom Restoration Act of 1993 ("RFRA"), as well as implementing regulations. RFRA forbids the federal government from imposing a "substantial burden" on religious exercise, unless it can prove that the burden is the "least restrictive means" of furthering a "compelling governmental interest." 42 U.S.C. § 2000bb-1(b). The United States Department of Justice, moreover, issued guidance for federal agencies' implementation of RFRA. *See* 82 Fed. Reg at 49669-70, 49674-75. Among those principles are: "RFRA's protection extends not just to individuals, but also to organizations, associations, and at least some for-profit corporations"; "A governmental action substantially burdens an exercise of religion under RFRA if it bans an aspect of an adherent's religious observance or practice, compels an act inconsistent with that observance or practice, or substantially pressures the adherent to modify such observance or practice"; and "The strict scrutiny standard applicable to RFRA is exceptionally demanding." *Id*. The proposed revenue procedure would substantially pressure, if not compel, the USCCB and subordinate Catholic entities within its group ruling to modify their civil governing documents in a manner inconsistent with the Church's religiously motivated arrangement of relationships among its civilly incorporated entities. Such a burden would be subject to "the most demanding test known to constitutional law." *City of Boerne v. Flores*, 521 U.S. 507, 534 (1997).

II. The Proposed Foundation Classification Requirements for Subordinate Organizations Would Preclude Many Organizations from Inclusion in the USCCB Group Exemption.

The proposed revenue procedure requires that all subordinate organizations initially included in or subsequently added to a group exemption "match" the public charity classification of all other subordinate organizations included in the group exemption. The USCCB commends the Department of Treasury for the section in the proposed revenue procedure that provides a grandfather rule, which excludes preexisting subordinate organizations from the foundation classification

requirement. However, if the proposed revenue procedure is enforced as written, the USCCB could no longer accept Section 509(a)(3) Type I and Type II organizations into its group ruling.

As stated previously, the USCCB group ruling includes Section 501(c)(3) organizations only, and within the Section 501(c)(3) framework, the USCCB accepts Section 509(a)(1), Section 509(a)(2), and Section 509(a)(3) Type I and II organizations only into its group ruling.

The proposed revenue procedure clarifies that subordinate organizations described in Section 501(c)(3) and classified under Section 509(a)(1) are not required to be classified under the same paragraph of Section 170(b)(1)(A). For example, subordinate organizations described in Section 501(c)(3) that are classified under Section 509(a)(1) as churches described in Section 170(b)(1)(A)(i), educational organizations described in Section 170(b)(1)(A)(ii), or hospitals described in Section 170(b)(1)(A)(iii), may all be initially included or subsequently added to the same group exemption.

The revenue procedure also provides that, because public support is calculated annually and may change from year to year, for purposes of the foundation classification requirement, a subordinate organization classified under Section 509(a)(1) and described in Section 170(b)(1)(A)(vi) will be considered as having the same public charity classification as a subordinate organization classified under Section 509(a)(2), and vice versa.

Section 509(a)(1) and (a)(2) organizations represent the majority of organizations that make up the USCCB group ruling. The proposed revenue procedure provides that Section 509(a)(1) and (a)(2) organizations "match" for purposes of the foundation classification requirement. Accordingly, if the proposed foundation classification requirement is adopted as written, the USCCB could no longer accept applications from Section 509(a)(3) Type I and II organizations, as they do not "match" for the foundation classification requirement and make up a smaller portion of the organizations applying for inclusion in the group ruling than Section 509(a)(1) and (a)(2) organizations.

Section 509(a)(3) Type I and II organizations make up approximately ten percent of the applications the USCCB receives annually. Catholic entities, particularly dioceses, use supporting organizations for various purposes, such as providing services to its supported organization and managing property owned by the supported organization (i.e., the diocese). Most often, supporting organizations are used to provide grants to a diocese or other organization to support or operate

programs serving various needs, including Catholic education, scholarship programs, healthcare ministries (particular for seniors and the disabled), religious personnel development, long term capital needs, and housing for low income seniors, disabled persons, and families. The inability to accept such organizations into the USCCB group ruling could result in a significant administrative burden on the various Catholic entities and dioceses that rely on supporting organizations to fulfill their charitable purposes. Further, it could preclude the development or growth of organizations applying to or currently included in the USCCB group ruling, as many organizations rely heavily on their supporting organizations to execute their charitable missions. Accordingly, the USCCB advocates that the foundation classification "match" provision proposed in the revenue procedure be eliminated.

III. The Requirements a Central Organization Must Meet to Establish General Control Over Its Subordinate Organizations Are Overly Burdensome and Inconsistent with the Role of an Episcopal Conference in the Catholic Church.

The USCCB commends Treasury's efforts to define general supervision and control, which are requirements set forth in Section 4.02 of Revenue Procedure 80-27 that a central organization must meet to maintain a group exemption. As the USCCB is unable to meet the control requirement as defined in the proposed revenue procedure, the USCCB will focus on the definition of general supervision set forth in the proposed revenue procedure.[11]

The USCCB is grateful that the requirements associated with the new definitions are applicable only to newly included subordinate organizations.[12] However, the requirements that both the central and subordinate organizations must fulfill for USCCB to establish affiliation with and (as defined in the proposed revenue procedure) general supervision over its subordinate organizations are burdensome for both the USCCB and its subordinate organizations. These burdens are not only regulatory, administrative, and financial, but religious, as they would require USCCB to exercise a level of control over dioceses—and tens of thousands of other Catholic entities—that does not belong to an Episcopal Conference in our ecclesial structure.

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[11] As the proposed revenue procedure makes clear, the definition of general supervision and general control only apply to the proposed procedure and the regulation relating to central organization's ability to file group returns on behalf of the subordinate organizations participating in the group exemption. These definitions do not supply the meaning of "supervision" or "control" in other contexts.

[12] Notice 2020-36, section 14.02(4)(e).

Section 5.03 of the proposed revenue procedure provides that a subordinate organization is subject to the central organization's general supervision if the central organization:

- Annually obtains, reviews, and retains information on the subordinate organization's finances, activities, and compliance with annual filing requirements; and

- Transmits written information or otherwise educates the subordinate organization about the requirements to maintain tax-exempt status, including annual filings.

A. Burdens on Subordinate Organizations

This requirement is burdensome to subordinate organizations included in the USCCB group ruling for several reasons. First, organizations that qualify as a church or an association of churches as defined in Code Section 170(b)(1)(A)(i) are not required to make an annual filing with the IRS or otherwise. Requiring churches to submit information annually to the USCCB will force churches to begin compiling information they have never been required to compile in the past. Properly organizing and reporting their finances, activities, and compliance with annual filing requirements that churches are not required to fulfill will take significant effort on their part, and many do not have the resources to ensure proper compliance.

For the same reasons, this requirement is also burdensome for organizations that are not required to file annual returns because they are a school affiliated with a church/operated by a religious order, or an integrated auxiliary affiliated with a church or an association of churches. Requiring organizations that are exempt from filing annual returns to file this information with the USCCB, so that the USCCB can establish general supervision over these organizations, runs afoul of the IRS's past practice and creates a significant burden on such organizations.

This requirement is also burdensome on subordinate organizations that are required to file annual information returns with the IRS. Much of this information is already contained in an annual information return. Requiring subordinate organizations to submit additional information to the USCCB is duplicative and unnecessary. While Treasury is trying to establish general supervision through transparency and uniformity, these goals can be achieved without requiring these organizations to provide additional annual filings to the USCCB. The annual filings that subordinate organizations are required to file with the IRS are publicly

available. The information the organization provides on the annual information return it submits to the IRS provides a central organization with more than enough information to ensure that subordinate organizations are fulfilling the requirements to maintain their tax-exempt status. Requiring these organizations to make a second filing with the USCCB is an unnecessary requirement, as it would be merely duplicative of the organizations' IRS filings, which the central organization can access as needed.

Finally, while the requirement creates a financial and administrative burden for the reasons set forth above, it also creates a burden on religious exercise and practice. Whether or not subordinate organizations are required to file information returns *with the IRS*, requiring those organizations to submit similar information *with the USCCB* interferes with Church governance. Our ecclesial polity confers on an Episcopal Conference, such as USCCB, virtually no ecclesial authority over dioceses and the other more local Catholic entities that populate the group ruling. But these regulations would effectively force those local religious entities to treat USCCB as if it did have such governance authority, which it does not have, and therefore cannot exercise. The IRS should not threaten, on pain of exclusion from the group ruling, such a distortion of our ecclesial polity.

B. Burdens on the USCCB

The requirement that a central organization annually obtain, review, and retain information on the subordinate organization's finances, activities, and compliance with annual filing requirements is overly burdensome to the central organization, especially one with a group exemption that is as large as the USCCB's.

The USCCB already meets the second prong of the general supervision requirement (transmits written information or otherwise educates the subordinate organization about the requirements to maintain tax-exempt status, including annual filings) as it regularly publishes documents keeping its subordinate organizations informed of any changes in tax law and regular reminders about requirements to maintain tax-exempt status.

To fulfill the first prong of the general supervision requirement, the USCCB would be required to obtain, review, and retain information on its subordinate organizations' finances, activities, and compliance with annual filing requirements. As mentioned previously, the USCCB's group exemption currently includes over 40,000 subordinate organizations. The process of establishing a procedure to ensure the USCCB could obtain the required information from each of its

subordinate organizations alone would be extremely burdensome as an administrative and financial matter. Similarly, it would be virtually impossible for the USCCB, which employs one tax attorney to maintain its group exemption, to establish and enforce a procedure that somehow guarantees that each of its 40,000 organizations submits the necessary information.

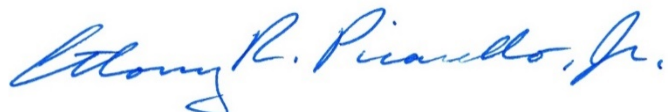
Finally, as above regarding the subordinate organizations, the burdens imposed by the new rules are not merely regulatory, administrative, and financial, but religious as well. USCCB does not have ecclesial authority over the various subordinate organizations in the group ruling, but the new requirements would require USCCB to exercise governance over those organizations. This is not the role appropriate to an Episcopal Conference, and the federal government should not force USCCB to choose between exercising governance authority it should not as a religious matter, and retaining its role in the group ruling. And because there is no other ecclesial entity that could exercise the newly required governance instead, the requirement would threaten the entire group ruling for the Catholic Church in the United States, not just USCCB's participation in it.

IV. Conclusion

The USCCB advocates that the IRS not adopt the provisions of the proposed revenue procedure for the reasons identified in these comments; however, should the IRS choose to make all of part of these provisions final, the USCCB requests that they not apply to faith-based organizations, in order to avoid generating the needless constitutional issues and statutory conflicts identified above.

USCCB Office of General Counsel extends its thanks for the consideration of the issues raised in this comment letter. We are happy to serve as a resource for you and your staff on these issues. We are available if you have any questions or wish to discuss any of the information in this letter further.

Respectfully submitted,



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