



Office for Civil Affairs

## MEMORANDUM

To: All pastors and parish business managers  
From: Office for Civil Affairs  
Re: Parish real property support corporations; IRS and Corporate Compliance notices  
Date: July 16, 2018

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Recently, applications for federal income tax exemption for the newly formed real property support corporations were sent to the IRS. The law firm assisting us in this effort will file applications for exemption from California income tax and County real property tax once the federal exemption letters have been issued.

In response to the federal applications, parishes are now receiving a letter from the IRS acknowledging receipt of the application, explaining how to obtain status of the application, and including instructions regarding the filing of information returns for the new corporation (IRS Forms 990).

- Simply keep this letter in your files. **There is no need to reply to the letter or to forward it to the Diocese.** These letters are being sent by the IRS directly to the outside law firm handling the IRS applications as well as to the parishes. The outside law firm will issue any necessary responses on your behalf. Guidance regarding the filing of IRS information returns (including whether such returns are even required) will be provided in the near future.
- The letter lists a tax ID number for the new real property support corporation which is different from the parish's tax ID number. This is because the parish real property support corporation is a new corporation, distinct from the parish corporation sole, and therefore it must have its own tax ID number. The parish corporation sole will retain its tax ID number, which should continue to be used for the ordinary everyday parish business.

Parishes are also receiving solicitations from a company named Corporate Compliance Center, offering to draft corporate minutes for the new parish real property support corporations. These unsolicited offers should be ignored. Parishes are asked not to respond to any such offers from private companies. Within the next few weeks, the Office for Civil Affairs or the attorneys assisting us will provide guidance concerning corporate formalities for the new parish real property support corporations.