

Guidelines for Catholic Organizations Soliciting Charitable Contributions in the City of Los Angeles – Charitable Services Section (CSS)

Requirement	Affiliated Catholic Organizations (e.g., Catholic Charities, Foundations, Independent Catholic Schools, Orders of Religious Men and Women)	Parish-Based Entities (e.g., Individual Parishes, Parish Schools, or Parish School Ministries)
Articles of Incorporation, Association, Partnerships & Bylaws	Must file Articles of Incorporation with the California Secretary of State based on their independent nonprofit status. CSS Investigators retain the authority to request bylaws and meeting minutes when necessary for compliance and verification of charitable intentions.	Roman Catholic parishes operate in accordance with the legal structure established by the Archdiocese of Los Angeles and do not need separate incorporation. The pastor must be one of the persons signing the application; a person he authorizes (e.g., the principal of the school) may be an additional signer.
Canonical Recognition	Must be registered in the Official Catholic Directory (OCD) submitted to the Internal Revenue Service by the United Conference of Catholic Bishops (USCCB) and listed in the current Archdiocese of Los Angeles Catholic Directory.	They are already recognized as juridic persons under the Code of Canon Law through the Archdiocese of Los Angeles.
California Attorney General's Registry of Charities and Fundraisers	Required if soliciting donations in California. Must register with the California Attorney General's Registry of Charities and Fundraisers.	Not required for parishes or schools, as they operate under the Archdiocese's umbrella. Name must match the listing in group exemption (as confirmed by the IRS's Exempt Organizations Business Master File Extract (EO BMF)).
California Franchise Tax Board Tax Exemption	Must apply for a tax exemption letter from the California Franchise Tax Board (FTB).	Parishes and schools are covered under the Archdiocesan group tax exemption; the FTB provides exempt status letters for each entity.
Internal Revenue Service (IRS) 501(c)(3) Exemption	If applying independently, must obtain a determination letter from the Internal Revenue Service (IRS) or request a letter of inclusion under the diocese's USCCB Group Ruling (0928).	Covered under the USCCB's IRS Group Exemption Ruling (0928) and shall obtain an archdiocesan copy of the listing in the OCD and current IRS letter.
Employer Identification Number (EIN)	Must obtain an EIN from the IRS for tax reporting, payroll, and banking purposes.	Each parish and school has an individual EIN assigned by the IRS.
Financial and Operational Oversight	Must comply with Archdiocesan policies for Catholic identity, governance, and financial accountability if operating as a Catholic entity.	Overseen by the Archdiocese in accordance with canon law.
Annual Reporting Requirements	Must file annual reports with the IRS (Form 990) and California Attorney General (if required).	Financial reporting is handled internally through the Archdiocese in compliance with canon and civil law requirements.

Additional Notes: The Archdiocese of Los Angeles may impose additional requirements not included in the City of Los Angeles's requirements. Catholic organizations may verify specific regulations with the Archdiocese to ensure full compliance.