

Mount Mercy Academy

**88 Red Jacket Parkway
Buffalo, New York 14220**

**Employee Identification Number: 16-0955330 (not a tax-exemption number)
DUNS #: 125678008**



Proof of IRS 501(c)(3) Tax-Exempt Non-Profit Organization Status

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DIOCESE OF BUFFALO

795 MAIN STREET
BUFFALO, NEW YORK 14203-1250
(716) 847-5500 FAX: (716) 847-5557

THE CHANCERY

November 20, 2020

Mr. William McKeever
Director of Institutional Advancement
Mt. Mercy Academy
88 Red Jacket Parkway
Buffalo, NY 14220

Dear Mr. McKeever:

Mt. Mercy Academy is classified as a 501(c)(3) not-for-profit organization.

The following documentation is attached:

1. A copy of the Internal Revenue Service group exemption letter.
2. The excerpt from the Official Catholic Directory listing Mt. Mercy, thereby qualifying it as a 501(c)(3) not-for-profit organization.

If there are any questions, or if further information is necessary, please feel free to contact me at 847-5571.

Sincerely,



Melissa Cumming
Executive Assistant
Finance Department

Attachments

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

Department of the Treasury

Date: August 21, 2019

Person to Contact:

R. Meyer ID# 0110429

Toll Free Telephone Number:

877-829-5500

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

Group Exemption Number:

0928

Dear Sir/Madam:

This responds to your August 14, 2019, 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 2019*, 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 2019* 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,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

