



ST. JOAN OF ARC

— P A R I S H —

BETTENDORF, IOWA

May 21, 2026

To Whom It May Concern:

St. Joan of Arc Catholic Parish of Bettendorf, Iowa (“St. Joan of Arc”) is a nonprofit corporation organized under the laws of the State of Iowa and recognized as a Catholic parish by the Diocese of Davenport.

As a church, St. Joan of Arc is automatically considered tax exempt under Section 501(c)(3) of the Internal Revenue Code (“IRC”), and is not required to apply for or obtain recognition of exempt status from the Internal Revenue Service (“IRS”). Donors are allowed to claim a charitable deduction for donations, to the extent allowed by law, to a church that meets the section 501(c)(3) requirements, even though the church has neither sought nor received IRS recognition that it is tax exempt. In addition, because churches are not required to file an annual return or notice with the IRS, they are not subject to automatic revocation of exemption for failure to file.

St. Joan of Arc meets the Section 501(c)(3) requirements because it:

- Is organized exclusively for religious and charitable purposes;
- Is recognized by the Diocese of Davenport as a Catholic parish;
- Operates under Catholic ecclesiastical governance;
- Maintains the proper Section 501(c)(3) language in its Articles and Bylaws regarding no inurement of earnings to an individual, not an action organization, and dissolution of St Joan of Arc;
- Maintains reserved powers in the Bishop of the Diocese of Davenport; and
- Qualifies as a church under IRC Section 501(c)(3) and 508(c)(1)(A), as it will have regular worship services, an established congregation, ordained clergy – Pastor, and Catholic doctrine.

St. Joan of Arc succeeds the ministries and operations of Our Lady of Lourdes Catholic Church and St. John Vianney Catholic Church as part of the formation of the new unified parish effective July 1, 2026.

Sincerely,

A handwritten signature in black ink, appearing to read "Rev. Richard Adam".

Rev. Richard Adam

Pastor/Director

St. Joan of Arc Catholic Parish of Bettendorf, Iowa



Churches, integrated auxiliaries and conventions or associations of churches

Churches (including integrated auxiliaries and conventions or associations of churches) that meet the requirements of section 501(c)(3) of the Internal Revenue Code are automatically considered tax exempt and are not required to apply for and obtain recognition of exempt status from the IRS. Donors are allowed to claim a charitable deduction for donations to a church that meets the section 501(c)(3) requirements even though the church has neither sought nor received IRS recognition that it is tax exempt. In addition, because churches and certain other religious organizations are not required to file an annual return or notice with the IRS, they are not subject to automatic revocation of exemption for failure to file. See [Annual Return Filing Exceptions](#) for a complete list of organizations that are not required to file.

Nevertheless, many churches do seek IRS recognition of tax-exempt status because that recognition provides reliance to church leaders, members and contributors that a church is recognized as exempt from taxation and is eligible to receive tax-deductible contributions. (For more information, see Publication 1828, *Tax Guide for Churches and Religious Organizations*.)

Some organizations that identify themselves as churches may appear on the Automatic Revocation of Exemption List (Auto-Revocation List) because IRS records do not identify them as churches, but rather as some other type of organization that has an annual filing requirement. Because [these organizations](#) failed to file annual returns or notices for three consecutive years, they appear on the Auto-Revocation List. Donors to these organizations may no longer rely on an IRS determination letter dated before the effective date of revocation or a prior listing in [Tax Exempt Organization Search](#) (Pub. 78 database) or in the IRS Business Master File (BMF) extract for purposes of claiming tax-deductible contributions. However, if an organization on the Auto-Revocation List is a church that meets the requirements of section 501(c)(3), it remains exempt from taxation and eligible to receive tax-deductible charitable contributions even though the IRS no longer recognizes the exempt status of the organization in [Tax Exempt Organization Search](#) (Pub. 78 database), in the BMF extract or in a determination letter.

A church on the Auto-Revocation List that wishes to receive a determination letter from the IRS recognizing its exempt status and to appear in [Tax Exempt Organization Search](#) (Pub. 78 database) and to have its exempt status reflected in the BMF extract must [apply for reinstatement](#) of tax-exempt status. Because the list is an official IRS record of organizations that lost their exempt status for failing to file for three consecutive years, [an organization whose exempt status is reinstated remains on the list](#), however.



Exemption requirements - 501(c)(3) organizations

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be [organized](#) and [operated](#) exclusively for [exempt purposes](#) set forth in section 501(c)(3), and none of its earnings may [inure](#) to any private shareholder or individual. In addition, it may not be an [action organization](#), i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c)(3) are commonly referred to as charitable organizations. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.

The organization must not be organized or operated for the benefit of [private interests](#), and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an [excess benefit transaction](#) with a person having substantial influence over the organization, an [excise tax](#) may be imposed on the person and any organization managers agreeing to the transaction.

Section 501(c)(3) organizations are restricted in how much political and legislative (*lobbying*) activities they may conduct. For a detailed discussion, see [Political and Lobbying Activities](#). For more information about lobbying activities by charities, see the article [Lobbying Issues](#) [PDF](#); for more information about political activities of charities, see the FY-2002 CPE topic [Election Year Issues](#) [PDF](#).

Interactive training

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending 10 courses at the online [Small to Mid-Size Tax Exempt Organization Workshop](#).

Additional information

- [Application Process Step-by-Step](#): Questions and answers that will help an organization determine if it is eligible to apply for recognition of exemption from federal income taxation under IRC section 501(a) and, if so, how to proceed.
- [Private foundations - requirements for exemption](#)
- [Tax-Exempt Status](#): Online training available at the IRS microsite [StayExempt.irs.gov](#).