

For California Knights of Columbus Entities

IRS and California FTB Compliance¹

The following table indicates who in the KofC entity is responsible for tax compliance issues.

<u>KofC Entity</u>	<u>Responsible Position</u>
Council	Financial Secretary
Assembly	Faithful Comptroller
Chapter	Chapter Treasurer

Recommendation to KofC entities: Set up a separate email address that will be used for this reporting for consistency as different people hold these positions over the years; e.g. kofccouncil1234@gmail.com; kofcassembly1234@gmail.com; kofcchaptername@gmail.com

1. IRS Compliance

- a. Due to the complexity of IRS reporting and the requirement that all KofC entities must fall under the Knights of Columbus Group Exemption, the KofC entity **MUST** contact Supreme Legal Department at tax.ein@kofc.org
- b. KofC entities **MUST** not contact the IRS directly!
- c. Prior to contacting Supreme, information regarding IRS compliance can be found within the Officers Desk Reference-Tax Issues area under your Officers Online login
- d. Named Financial Secretaries and Faithful Comptrollers automatically have access to this area starting with the beginning of their term
 - i. If there are login issues with Officers Online - You get your sign on and password from the Customer Service Department at 1-800-380-9995.
- e. The Chapter Treasurer must request access to the Officers Online - Officers Desk Reference area

Supreme will facilitate the appropriate paperwork for the KofC entity for both the initial request for an IRS FEIN and for a reinstatement of a revoked FEIN. The KofC entity must follow the directions from Supreme in this area.

Once the KofC entity obtains their IRS FEIN, the KofC State Tax Compliance Committee will facilitate getting the CA-FTB information for the KofC entity. KofC entities are **NOT** to contact CA-FTB directly nor fill out any forms to obtain their State Entity ID.

¹ Under the direction of the KofC California State Treasurer a Tax Compliance Group (Committee) has been formed to facilitate the handling of the California FTB activities for the KofC entities

2. Annual Reporting – IRS
 - a. Once the KofC entity has received their login credentials from the IRS, follow the instructions under Officers Desk Reference – Tax Issues - [A Step By Step Guide to Filing Your 990-N e-Postcard](#)

2. Annual Reporting – CA-FTB using the 199N e-Postcard
 - a. Using the Entity ID that you received from the California FTB to log into the 199N e-Postcard – Login screen <https://www.ftb.ca.gov/file/business/types/charities-nonprofits/199N.asp>
 - b. You'll need the following
 - 1) California FTB Entity ID and Name
 - 2) Accounting Period Beginning and Ending
 - 3) Gross receipts for that Accounting Period
 - 4) IRS FEIN
 - 5) Doing Business As name
 - 6) Website address (if available)
 - 7) KofC entity's Mailing Address
 - 8) Principle Officer's Information (FS, FC or chapter treasurer)
 - 9) Contact Information (FS, FC or chapter treasurer's Name and Telephone)
 - c. Follow the instructions as given on the screens
 - d. Make sure you keep a copy of the 199N e-Postcard – Confirmation page