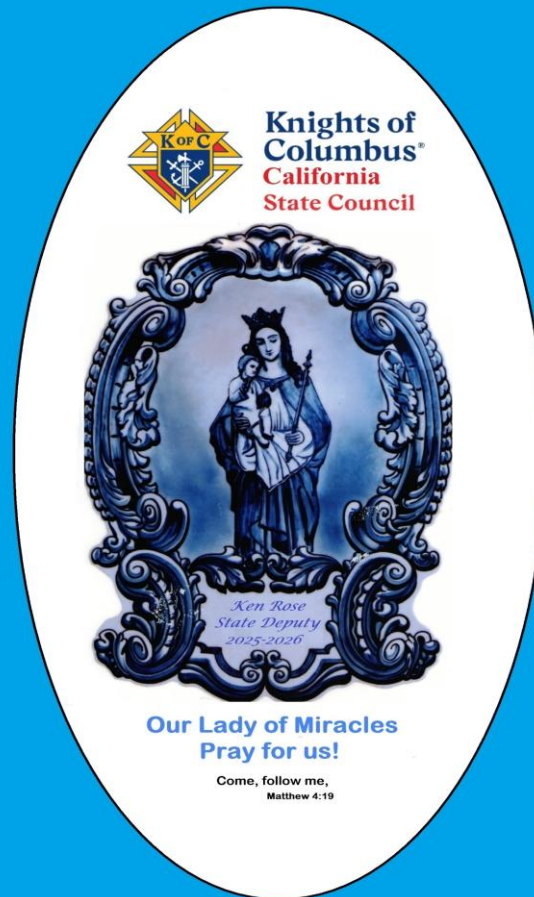


California State Council 2025-2026



California State Council 2025-2026



DISTRICT DEPUTY MID-YEAR MEETING July 2025

Visalia Marriott at the Convention Center

Our Lady of Miracles pray for us!

California State Council 2025-2026



IRS & Franchise Tax Board Information

TW Starkweather
State Treasurer

Our Lady of Miracles pray for us!

California State Council 2025-2026



The Knights of Columbus is a **501(c)(8)** fraternal benefit society, recognized by the IRS as a tax-exempt organization under the Internal Revenue Code.

KofC Councils are NOT a 501(C)(3) charitable organization!

Our Lady of Miracles pray for us!

California State Council 2025-2026



The Internal Revenue Service (IRS) and the California Franchise Tax Board (FTB) requires subordinate councils, assemblies, and chapters to file an annual informational tax return.

You must file regardless how much your Council, Chapter or Assembly brings in...
all must file!

Our Lady of Miracles pray for us!

California State Council 2025-2026



IRS & Franchise Tax Board Information

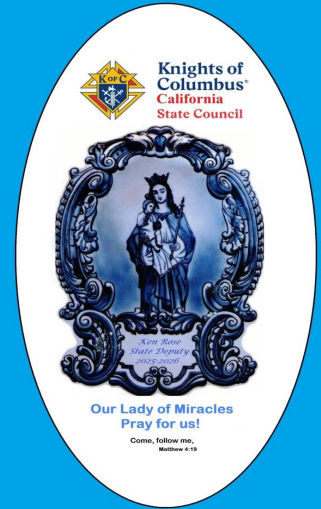
- Councils with annual gross receipts of \$50,000 or less must electronically file a Form 990-N
 - Councils with annual gross receipts of \$50,001 to \$199,999 should use Form 990-EZ.
 - Councils with annual gross receipts equal to or greater than \$200,000 (or total assets of \$500,000 or more) should use Form 990.
 - Councils that earned \$1,000 or more in gross income from an unrelated business must also file Form 990-T (Exempt Organization Business Income) to compute and pay the tax due.
- Our Lady of Miracles pray for us!

California State Council 2025-2026

IRS & Franchise Tax Board Information

- Tax Returns
- Council, Assembly and Chapter must file annual return
- Due 4 ½ months after close of fiscal year
- For Federal – 990-N, 990-EZ or 990
- For State – 199N or 199

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California State Council 2025-2026



Resources:

- State Policy Letters
 - www.californiaknights.org/support
- Officers' Desk Reference
 - www.kofc.org
 - Sign into Member Management
- California Franchise Tax Board
- tax.ein@kofc.org
- state.taxcompliance@californiaknights.org

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California State Council 2025-2026



HOME CORPORATIONS

- Home corporations are independent legal entities formed under the applicable laws of the jurisdictions in which members of local councils are situated. They are **NOT** subordinate units of the Knights of Columbus.

Our Lady of Miracles pray for us!

California State Council 2025-2026



The Home Corporations, and **not the Knights of Columbus**, are solely responsible for all liabilities arising from the properties and the activities conducted there.

Our Lady of Miracles pray for us!

California State Council 2025-2026



Councils using home corporation facilities are required to enter into written agreements governing:

- (1) a council's use of home corporation facilities (the "terms of use agreement"); and
- (2) how matters will be settled between the council and the home corporation in the event the home corporation IS DISSOLVED (the "charitable distribution agreement").

State Advocate will go into these important matters in more detail.

Our Lady of Miracles pray for us!

California State Council 2025-2026

THANK YOU!

**TW Starkweather
State Treasurer
California State Council**

P.O. Box 2649, West Covina, CA 91793

Email: state.treasurer@californiaknights.org

(909) 434-0460 Ext.4

(925) 997-4947 Cell

Our Lady of Miracles pray for us!

