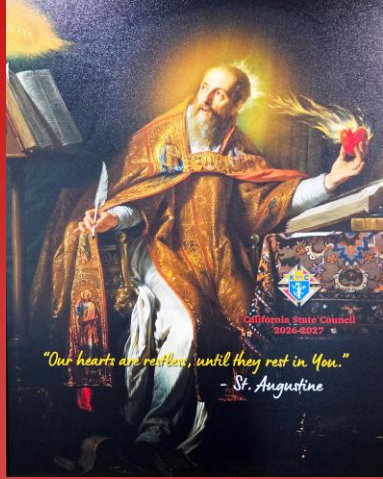




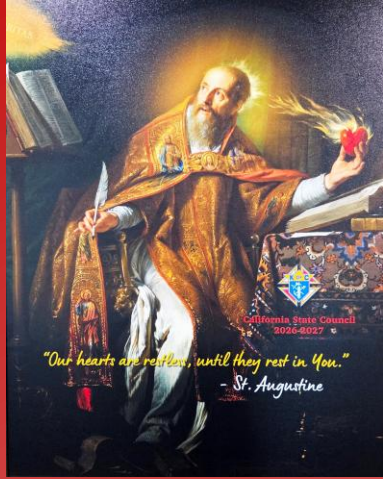
Knights of Columbus California State Council

DISTRICT DEPUTY ORIENTATION MEETING

July 2026

STATE TREASURER PRESENTATION

“Our hearts are restless, until they rest in you”
- St. Augustine

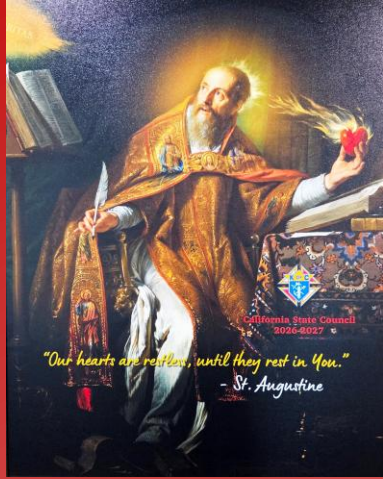


Knights of Columbus
California State Council

IRS & Franchise Tax Board Information

Gene Hays
State Treasurer

*“Our hearts are restless, until they rest in you”
- St. Augustine*

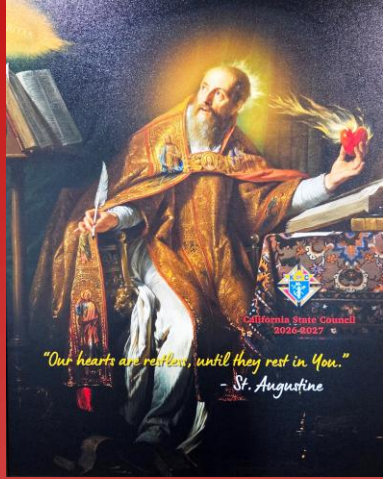


Knights of Columbus California State Council

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 hearts are restless, until they rest in you”
- St. Augustine*



Knights of Columbus California State Council

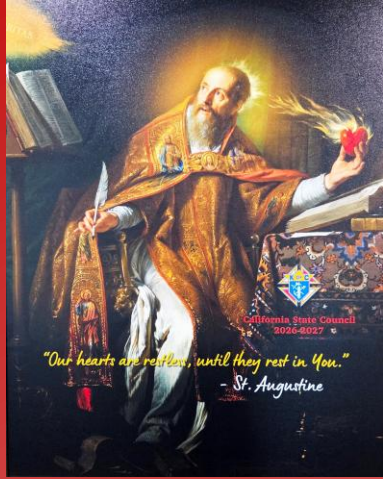
The Internal Revenue Service (IRS) and the California Franchise Tax Board (FTB) require subordinate councils, assemblies, and chapters to file an annual informational tax return.

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

ALL MUST FILE A RETURN!

“Our hearts are restless, until they rest in you”

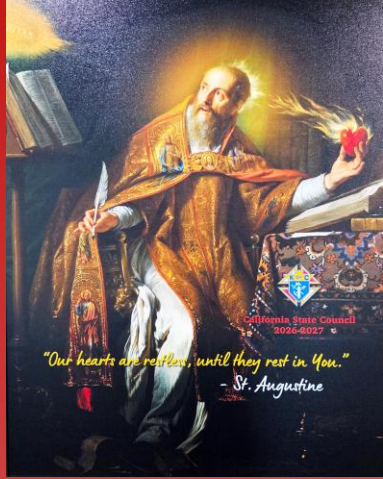
- St. Augustine



Knights of Columbus California State Council

- 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 hearts are restless, until they rest in you”
- St. Augustine*

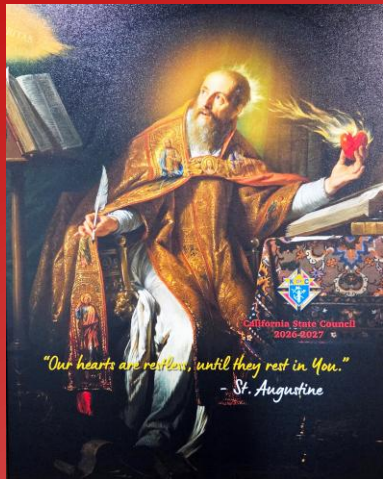


Knights of Columbus California State Council

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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- St. Augustine

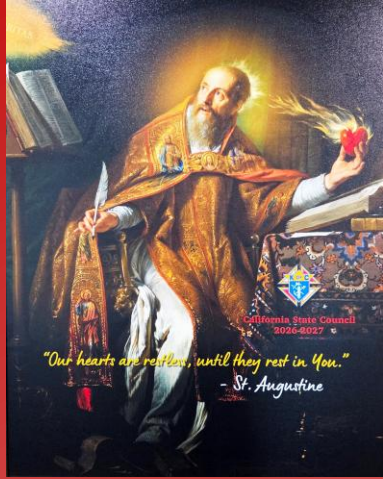


Knights of Columbus California State Council

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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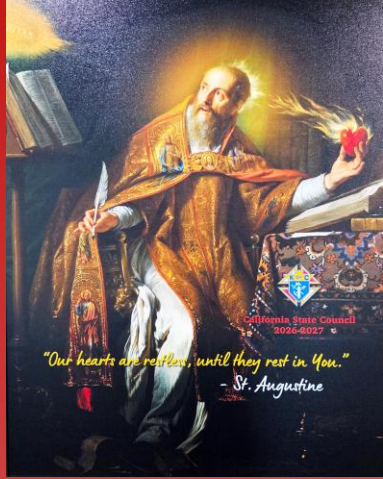


Knights of Columbus California State Council

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.

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- St. Augustine*

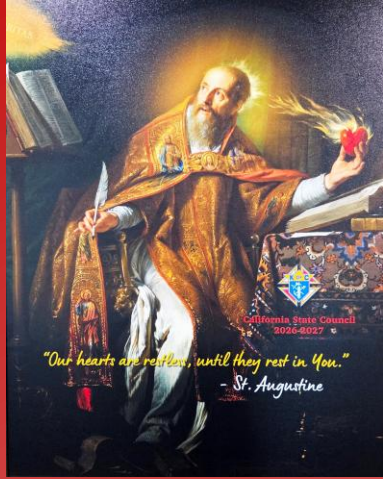


Knights of Columbus California State Council

HOME CORPORATIONS

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

"Our hearts are restless, until they rest in you"
- St. Augustine



Knights of Columbus California State Council

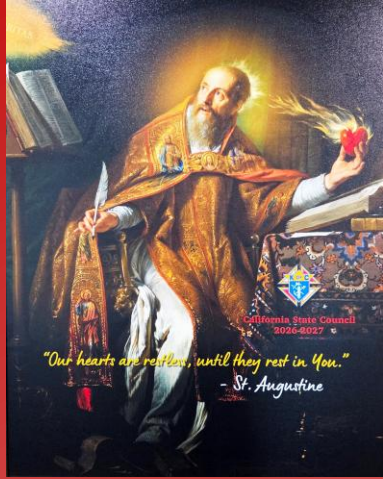
Councils using home corporation facilities are required to enter into written agreements governing:

- (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.

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- St. Augustine



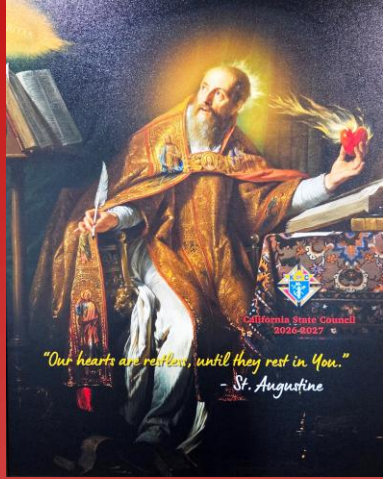
Knights of Columbus California State Council

COUNCIL & ASSEMBLY BANK ACCOUNTS

The following documents are usually sufficient for opening bank accounts:

- A copy of the council's charter is your organizing document. The council is an **unincorporated nonprofit association** (a nonprofit fraternal benefit society), therefore Articles of Incorporation do not apply. Tell the bank the council is an "association" when they ask what type of organization.

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- St. Augustine

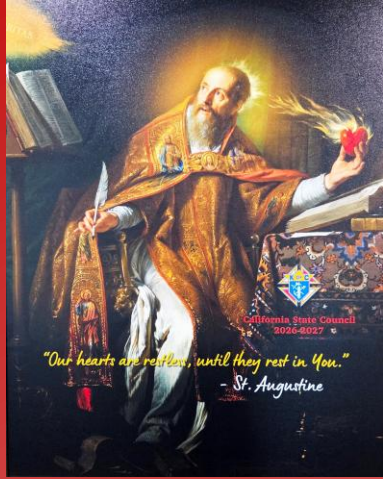


Knights of Columbus California State Council

COUNCIL & ASSEMBLY BANK ACCOUNTS

- If you do not have a copy of your charter, councils should call Crystal Stewart (Supreme office) at 203-800-4810 or email at crystal.stewart@kofc.org.
- Certificate of Exemption and Supreme IRS Group Ruling (email to state.office@californiaknights.org)
- A copy of the council's bylaws. All bylaws are processed online through Bylaws Online only. GK and Advocate have access.

"Our hearts are restless, until they rest in you"
- St. Augustine



Knights of Columbus California State Council

THANK YOU!

GENE HAYS
State Treasurer
California State Council

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

Email: state.treasurer@californiaknights.org

State Office Voicemail: (909) 434-0460, Opt 4

Personal Cell/Text: (626) 354-4297 8:00AM-8:00PM

“Our hearts are restless, until they rest in you”

- St. Augustine