



BRINGING CATHOLIC VALUES TO LIFE

# CATHOLIC ORDER OF FORESTERS

A CATHOLIC FRATERNAL BENEFIT LIFE INSURANCE SOCIETY SINCE 1883

355 Shuman Boulevard, Naperville, IL 60563-1270

800-552-0145 | catholicforester.org

## Memorandum

To: State and Local Court Officers

From: High Court

The Fraternal Department will file IRS Form 990-N for each COF state or local court with \$50,000 or less in gross annual receipts that completes and returns the below certification to the High Court.

**Courts with more than \$50,000 in gross receipts need not respond and must file the appropriate IRS forms. Please forward a copy to High Court.**

To calculate gross receipts, total the money received by the court during the current tax year—January 1 to December 31. This includes, but is not limited to:

- Reimbursements
- Matching Funds money<sup>1</sup>
- Other fundraising proceeds
- Annual court bank account/s earned interest
- Money from court-sponsored social activity participants
- Other receipts such as proceeds received from state/local court owned rental property

<sup>1</sup>Excludes High Court match check made out to recipient.

**The below certification must be returned by December 31. The High Court will not file for any court not submitting certification.**

**The IRS will revoke tax exempt status for any court failing to file.**

20-04-012 (11/20)



## Form 990-N Certification

One court officer signature required.

The undersigned hereby certifies that Court No. \_\_\_\_\_ for the year 2020 had gross receipts of less than \$50,000.

\_\_\_\_\_  
COURT NAME/NUMBER

\_\_\_\_\_  
OFFICER NAME/OFFICE

\_\_\_\_\_  
OFFICER ADDRESS, CITY, STATE, ZIP CODE

Return to Catholic Order of Foresters, Attn: Judy James, 355 Shuman Boulevard, Naperville, IL 60563-1270 or email [jjames@catholicforester.org](mailto:jjames@catholicforester.org)

20-04-012 (11/20)