



Memorandum

To: State and Local Court Officers

From: High Court

The Fraternal Department will file IRS Form 990-N for each COF state, local court, or other subordinate body 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 money¹
- 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

¹Excludes 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.

17-04-025 (2/19)

(Clip Here)



Form 990-N Certification

One court officer signature required.

The undersigned hereby certifies that Court No. _____ for the year 20____ had gross receipts of less than \$50,000.

 COURT NAME/NUMBER

 OFFICER NAME/OFFICE

 OFFICER ADDRESS, CITY, STATE, ZIP

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

17-04-025 (8/20)