



Memorandum

To: Jurisdiction and Local Court Officers

From: High Court

The Fraternal Department will file IRS Form 990-N for each COF Jurisdiction and 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 the 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 local court-owned 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.

FORM 990-N

(08/23) 23-04-10B



Form 990-N Certification

One court officer's signature is required.

The undersigned hereby certifies that for the year 2023, court number _____ had gross receipts of less than \$50,000.

 Court Name/Number

 Officer Name/Office

 Officer Address, City, State, Zip

 Officer Signature

Return completed form by mail to Fraternal Department, Catholic Order of Foresters, 355 Shuman Blvd., Naperville, IL 60563-1270 or email jjames@catholicforester.org.

FORM 990-N

(8/23) 23-04-11B