

OFFICE OF THE SUPREME ADVOCATE

OFFICE OF YOUTH PROTECTION

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Supreme Advocate/General Counsel

Knights of Columbus

June 6, 2020

New Haven, CT



COUNCIL GOVERNANCE EXCELLENCE TEAM



COUNCIL GOVERNANCE EXCELLENCE TEAM

Council Governance Excellence Team

- Dedicated and experienced customer service team of attorneys and paralegals
- Assists key leaders in addressing council governance and membership challenges
- Contact at [203.752.4017](tel:203.752.4017) or council.handbook@kofc.org

1. Council/Home Corporation Relationships
2. Brand Management
3. Tax EIN
4. Liability Insurance
5. Finances / Investments
6. By-Laws
7. Disputes/Litigation
8. Gaming/Liquor Licensing
9. Practical Catholic Membership Issues
10. Privacy



FORM 990 IRS ANNUAL FILING REQUIREMENT



THE BASICS

IRS FILING REQUIREMENT

- The Internal Revenue Service (IRS) requires the Knights of Columbus and all of its subordinate councils, assemblies, and chapters in the United States (collectively referred to as councils) to file an annual informational tax return (IRS Form 990, 990EZ, or 990N).
- Each council must obtain an Employer Identification Number (EIN) from the IRS and then register it with the Supreme Advocate's Office.
- Once a council obtains an EIN, the Supreme Advocate's Office will notify the IRS of the council's affiliation with Supreme so that the council can be granted tax-exempt status.
- A step-by-step guide on how to apply for an EIN is located under the Tax Issues tab of the Officers' Desk Reference.



THE BASICS

WHAT ARE THE ANNUAL FILING REQUIREMENTS

- All councils in the United States must file an annual Form 990, regardless of income.
- Most councils will file a Form 990N (e-Postcard). Form 990N filers have annual gross receipts of \$50,000 or less and total assets of \$250,000 or less.
- Filings are done on a calendar year or fraternal year. A new council's first filing will determine its filing year.
- If a council does not file a Form 990 for three consecutive years, the IRS will revoke its tax-exempt status. In order to reinstate its tax-exempt status, the IRS requires the council to pay a fee of \$600.
- Additional details, as well as a step-by-step guide on how to file your council's Form 990, are located under the Tax Issues tab of the Officers Desk Reference.



FAQs

- **Q: Is my council a charity recognized under Section 501(c)(3) of the Internal Revenue Code (IRC)?**

A: No. The Knights of Columbus is recognized as a tax-exempt Fraternal Beneficiary Society under Section 501(c)(8) of the IRC. All subordinate councils in the United States are eligible for this exemption. The Supreme Council and some state councils have set up charitable corporations that are recognized under 501 (c)(3).

- **Q: Are donations to Knights of Columbus councils deductible on the donor's income tax return?**

A: No. Donations to Knights of Columbus councils are not ordinarily deductible, though there are narrow exceptions to this rule (explained further on the Officers' Desk Reference).

- **Q: If Knights of Columbus Councils are considered tax exempt, does that mean we don't have to pay sales tax when purchasing food or other council supplies?**

A: No. Generally, state legislatures grant state sales tax exemptions only to charitable organizations that are recognized by the IRS under section 501(c)(3).



WE ARE HERE TO HELP

- Information on the annual filing requirement, along with many other helpful topics affecting your council, may be found on the Officers' Desk Reference, which is accessed through the Officers Online Portal. To obtain a user name and password to the Officers Online Portal, please contact Customer Service at 1-800-380-9995.
- Every January, the Supreme Advocate's Office sends out an annual Tax Memo, which provides detailed guidance for Financial Secretaries and other state and local council officers.
- If you have questions regarding your council's annual filing requirement, please contact us by e-mail at tax.ein@kofc.org or call Ann Petrillo, Council Tax Facilitator, at 203-752-4559.



OFFICE OF YOUTH PROTECTION



OFFICE OF YOUTH PROTECTION

kofc.org/safe

Office of Youth Protection

- Leads our initiative to protect children and other vulnerable persons we serve
 - Maintains vigilance for signs of abuse
 - Office of Youth Protection:
203.752.4558 or oyp@kofc.org
 - Member Helpline:
203.800.4940 or youthleader@kofc.org
 - Suspect Abuse? **1.844.563.2723**
1. Assists key leaders in complying with the requirements of our safe environment
 2. Addresses key safe environment challenges
 3. safeguards children and other vulnerable persons
 4. Assures members and their families that we maintain a safe environment for all we serve
 5. Protects members from awkward situations, misunderstandings and appearances of impropriety
 6. Builds trust with the dioceses and parishes
 7. Protects the good name of the Knights of Columbus
 8. Assists in winding down Columbian Squires Program



SAFE ENVIRONMENT PROGRAM



SAFE ENVIRONMENT PROGRAM

Local Council's Step by Step How-to-Guide

Knights of Columbus - Fraternal Excellence / Office of Youth Protection



COMPLETE AND SUBMIT FORMS 185 AND 365

BEST RESULTS: Submit Completed Form 185 (Officers) and Form 365 (Directors) Online via Member Management

Safe Environment Program KEY LEADERS / REQUIRED ROLES

- ✓ Grand Knight – training
- ✓ Program Director – training
- ✓ Family Director – training; background check
- ✓ Community Director – training; background check

- **Forms 185 and 365 Data**

- Uploaded to Ingenium via Member Management
- Transmitted from Ingenium to Praesidium on Thursdays

Note: To attain Star Council –

- *All required roles must be filled by 6/15/2020 as the last date that Praesidium will be emailing members their requirements is Monday, 6/22/2020.*
- *Appointed members then have until Monday, 6/29/2020 at 4:00 pm EST to complete all requirements.*



EMAIL FROM PRAESIDIUM ON MONDAY

On Monday, Praesidium sends email(s) to newly appointed members

- **One Email For Training ONLY** (Grand Knight; Program Director)
 - Email #1: Training Username and Password
- **Two Emails For Training AND Background Check** (Community/Family Directors)
 - Email #1: Training Username and Password
 - Email #2: Background Authorization/Consent

Emails are sent **WEEKLY** from Praesidium until member is **compliant** OR **removed** because of noncompliance (after 30 days)



ACCESS TRAINING ONLINE

kofc.org/safe

<p>PRAESIDIUM'S ARMATUS® Safe Environment Program Training START ►</p>	<p>PRAESIDIUM'S ARMATUS® Safe Environment Program Training START ►</p>
<p>FOR LEADERS</p> <ul style="list-style-type: none">State DeputiesState AdvocatesState Program DirectorsState Youth DirectorsState Community DirectorsState Family DirectorsState Squire ChairmenGrand KnightsProgram DirectorsCommunity DirectorsFamily DirectorsChief Counselors (Squires)Counselors (Squires)	<p>FOR EVERYONE</p> <p>Members not listed on the other button, are encouraged to take the training as well by pressing the blue button.</p> <p>The Registration Code is kofcsafe.</p> <p>Please Note: If a member is later appointed to a role listed on the other button, the member may be required to retake the training in that role.</p>

Access Training ONLINE: kofc.org/safe All Other Members - BLUE BUTTON

PRAESIDIUM'S ARMATUS®
Safe Environment Program Training
START ►

FOR EVERYONE

Members not listed on the other button, are encouraged to take the training as well by pressing the blue button.

The Registration Code is **kofcsafe**.

Please Note: If a member is later appointed to a role listed on the other button, the member may be required to retake the training in that role.

Enter Registration Code:
kofcsafe >>>>>>

Self-Registration

Enter Registration Code

Enter the self-registration code given to you and click "Submit".

By clicking the Submit button, I hereby certify as follows:

- I am the same person who is authorized to enroll in this Praesidium training module.
- I acknowledge that I am only allowed to enroll once.
- I acknowledge that I cannot distribute the registration code to unauthorized users.

Armatus covers sensitive material, including sexual and physical abuse. If you find the content disturbing, please discuss your concerns with your supervisor for your commitment to protecting those in your care.

Registration Code

Encourage Members with NO EMAIL on File

To *Please*, set one up today!

- **OFFICE OF YOUTH PROTECTION** mails members with NO EMAIL their username and password AND, if applicable, a background check authorization/consent
- All members are **STRONGLY ENCOURAGED** to share their personal email with the Knights of Columbus OR to set up a personal email account as soon as practicable
- Provides a means of **SUPERIOR COMMUNICATION** for key leaders to remain informed of the Order's programs and initiatives

PROTECTING OUR CHILDREN: A PROGRAM FOR FAMILIES





PROTECTING OUR CHILDREN

KNIGHTS OF COLUMBUS

PROTECTING OUR CHILDREN: A Program For Families

- Protecting Our Children: A Family's Response to Sexual Abuse, a short documentary film produced by the Knights of Columbus.
- Offers families a deeply personal and practical account of how one Knight and his family addressed their son's abuse by a close family friend.
- Presents parents with the scope and scale of the risks families face from sexual abuse in today's society and provides them with knowledge and concrete steps they can follow to help keep their children safe.
- Streaming at kofc.org/safe
- *Guide For Families* and *Quick Reference Guide* at kofc.org/safe
- English; *Coming Soon* - Spanish, French, and Polish

OFFICERS' DESK REFERENCE



OFFICERS' DESK REFERENCE

- Offers practical guidance for state and local officers on various matters relating to Knights of Columbus councils and assemblies
- District Deputies, State Advocates, and State Deputies should address how policies and procedures contained in the Officers' Desk Reference may apply in specific cases
- District Deputies, State Advocates, and State Deputies should direct questions they have to the Supreme Advocate's Office at advocate@kofc.org



OFFICE OF THE SUPREME ADVOCATE

OFFICE OF YOUTH PROTECTION

Thank You

