



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248464870
Dec. 09, 2009 LTR 4167C E0
06-0416470 000000 00

00013191
BODC: TE

KNIGHTS OF COLUMBUS
SUPREME COUNCIL
% JOHN MARRELLA GEN COUNCIL
ONE COLUMBUS PLAZA
NEW HAVEN CT 06510-3325

RECEIVED
DEC 11 2009
LEGAL DEPT

11270

Employer Identification Number:
Group Exemption Number: 0188
Person to Contact: MS LANE
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 30, 2009, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in October 1940, and that you are currently exempt under section 501(c)(8) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(8) of the Code.

Contributions or gifts by individuals to domestic fraternal societies, orders, or associations, operating under the lodge system, used exclusively for 501(c)(3) purposes are deductible under section 170(c)(4) of the Code. If solicitations are made for contributions or gifts by individuals for non-501(c)(3) purposes, the solicitation must include a statement indicating that these payments are not deductible as charitable contributions for Federal income tax purposes.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OCT 15 1998

Knights of Columbus Supreme Council
One Columbus Plaza
New Haven, CT 06510-3325

Dear Sir or Madam:

This letter is in response to your request for a letter from the Internal Revenue Service confirming your exempt status and the exempt status of your subordinate units.

Our records indicate your Employee Identification Number is _____ and that a group ruling issued in October 1940, recognized your organization and subordinate councils as being exempt from federal income tax under what is now section 501(c)(8) of the Internal Revenue Code (IRC). Your Group Exemption Number is 0188. The group ruling is still in effect.

Sincerely,

A handwritten signature in cursive script, appearing to read "Harold N. Toppall".

Harold N. Toppall
Chief, Projects Branch 2
Exempt Organizations Division



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESSES REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:l
MEU

TREASURY DEPARTMENT
WASHINGTON

OCT 25 1940

Knights of Columbus,
c/o Mr. Luke E. Hart,
Supreme Advocate,
LaSalle Building,
St. Louis, Missouri.

Sirs:

Reference is made to the information submitted by you for use in determining your status and the status of your local subordinate councils for Federal income and employment tax purposes.

It is the opinion of this office, based upon the evidence presented, that you and your subordinate councils listed in the "Directory of Councils and Officers, 1939-40" are exempt from Federal income tax under the provisions of section 101(3) of the Internal Revenue Code and the corresponding provisions of prior revenue acts.

Accordingly, you and your subordinate councils will not be required to file returns of income unless there is a change in the character of your organization, the purposes for which you were organized or your method of operation, or that of your subordinate councils. Any such changes should be immediately reported by you to this Bureau in order that the effect of such changes upon the present exempt status may be determined. You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing the names and addresses of any councils which were chartered during the calendar year and the names and addresses of any councils which for any reason ceased to exist. Such annual lists should be accompanied by a statement, sworn to by one of your principal officers, as to whether or not the information heretofore submitted by you and on which this ruling is based, is applicable in all respects to the new councils appearing on the lists, and should be forwarded so as to reach this office not later than February 15 of the following year.

The exemption evidenced by this letter relates specifically to Federal income tax, but since any organization which is exempt from such tax under the provisions of section 101 of the Internal

- 2 -

Knights of Columbus,
St. Louis, Missouri.

Revenue Code also is entitled to exemption from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you and your subordinate councils will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

The determination of the status of your organization and subordinate councils for Federal employment tax purposes will be made the subject of a separate communication.

A copy of this ruling is being transmitted to the collectors of internal revenue for the several districts in which you and your subordinate councils are located.

By direction of the Commissioner.

Respectfully,

Amth