

## **PASS THROUGH FUNDS REPORTING**

Pass through funds are identified for the I.D. Campaign as money provided by an organization such as Wal-Mart (see the Walmart Matching Funds Program description) that must donate it directly to a 501c3 organization so they can get an IRS deduction. Since the Knights of Columbus is not classified as 501c3, the check for this disbursement must be made out directly to the 501c3 organization and not to the Knights of Columbus. The council that had the organization make out the check to the 501c3 organization can only get credit for it on their TOTAL COLLECTIONS on form 1 for inclusion in the I.D. Campaign awards program by identifying the amount of the check or checks reported on line 8. In addition to reporting this amount the council MUST identify in a separate document (Pass Through funds document):

1. The name of the organization donating the pass through funds.
2. The name of the 501c3 organization receiving the pass through funds.
3. A copy of the check the originating organization wrote to the receiving organization.  
(This check copy could be made by the originating or receiving organization.)
4. This must be done for each pass through by the same or separate organizations.

This document must be sent to the State Treasurer along with a check for the council's net income and form 1. A copy of form 1 and the pass through funds document must be sent to the I.D. Program Chair.