

# Multiple District 19



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## Treasurer's Handbook

Prepared by MD19 Leadership Team

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## THE TREASURER

The Treasurer's duties as outlined in the Standard Form Lions Club Constitution and By-Laws Article II "BL" OFFICERS Section 1. Duties letter 'e' are as follows:

**"TREASURER:** *He/she shall:*

- 1. Receive all monies, from the secretary and otherwise, and deposit the same in a bank or banks recommended by the finance committee and approved by the board of directors;*
- 2. Pay out monies in payment of club obligations only on authority given by the board of directors. All checks and vouchers shall be signed by the treasurer and countersigned by one other officer, determined by the board of directors;*
- 3. Have custody and keep and maintain general records of club receipts and disbursements;*
- 4. Prepare and submit monthly and semi-annual financial reports to the international office of the association and the board of directors of this club;*
- 5. Give bond for the faithful discharge of his/her office in such sum and with such surety as determined by the board of directors."*

### TIPS FOR THE INCOMING TREASURER

***Please Note: MD19 Club dues are emailed to Club Treasurer's, if an email address is available or mailed as a hard copy if no email is given on the updated MD19 Club Officer Report Form. Be sure that your email is current with the MD19 Office. If a hard copy is desired then indicate on the form only a physical address for the Treasurer.***

1. Each year a **FINANCE COMMITTEE** should be formed consisting of the Treasurer-Elect (You), Current Treasurer, President-Elect, Current President, and other members as desired. This Committee should prepare a budget for the following Lions year and review the actual versus the budgeted income and expenses during the year. The Treasurer should routinely give the report of the Finance Committee to the Board of Directors. The Finance Committee should designate a financial review person to prepare an end of the year report to close out the books in a formal fashion. The review should be completed by the 15<sup>th</sup> of July.
2. In June you should make sure that your club's bank has a minimum of three **AUTHORIZED SIGNATURES** for your year. Generally, the three signatures are the Treasurer, the Secretary and the President. Having three authorized signatures lessens the possibility of not having two people to sign when needed.
3. As Treasurer you will pay out monies in payment of club obligations only on authority given by the Board of Directors. All checks shall be signed by the Treasurer and countersigned by one other officer, determined by the Board of Directors
4. Two Annual **BUDGETS** are necessary for every Lions Club: Administrative and Activities. Both budgets are planning tools enabling the Finance Committee and Board of Directors to pre-plan what income and expenses are anticipated for the year. They enable the club members to review what projects they are going to take on this year. The administrative budget helps determine if the dues structure is adequate. No budget is set in stone. It is simply a guideline and needs review during the year to adjust for changing conditions. If a budget needs changing, the Finance Committee should

recommend and the Board of Directors vote on any suggested change. Keep in mind that just because an amount is budgeted, there is no requirement to spend that amount.

Sample administrative and activities budgets are attached as a suggestion and starting point. They will require alterations to fit your club's needs. These sample budgets may be used for your **ACTUAL EXPENSE AND INCOME REPORTS** given at each Club Board of Directors' Meeting. You might want to indicate on a financial statement a running total of the amount of money which the club has actually spent on community projects since the beginning of the year, then show what this total was a year ago. This can help measure your club's performance from year to year.

5. During the year, if a **TREASURER'S REPORT** is going to be given at a regular club meeting you should consider the presence of guests and limit the report accordingly.
6. The **REPORTS AS REQUIRED BY LIONS CLUBS INTERNATIONAL** mentioned in the Lions Club Standard Constitution above in section (d) are not really desired by International. Lions Clubs International has advised many Club Treasurers that nothing is done with these reports when received so please do not feel obligated to send them. However, that same paragraph in the Constitution also requires that reports be made to the Club's Board of Directors and these should be made.
7. **TWO SETS OF BOOKS** are required: Administrative Fund (dues, Tail Twister fines, raffle income, etc.) and Activities Fund (money raised in the community).

**UNDER NO CIRCUMSTANCES MAY THE NET INCOME OF CLUB PROJECTS OR ACTIVITIES RAISED FROM THE PUBLIC BE USED IN ANY MANNER WHATSOEVER FOR ADMINISTRATIVE EXPENDITURES.**

8. You should make sure that your club has the best relationship with the **BANK** for the least cost. You would be the one to suggest changing banks to the Board of Directors if and when the move is needed, i.e. if banking fees are more reasonable or if better interest rates are available at another bank.
9. Your financial records establish proof that your club is a **CHARITABLE ORGANIZATION**.
10. **DEPOSITS:** All money must be deposited when received in the proper bank accounts.
11. **ACCOUNTING FOR FUNDS:** All income must be strictly accounted for. All expenditures require a receipt for the annual financial review. It is good judiciary practice for all expenditures to be brought before the Board of Directors for approval and be accompanied with receipts before reimbursements are made. A sample of a "Member's Expense Claim" Form is shown on page 14.
12. **INTERNATIONAL AND MD19 DUES** must be paid within 30 days of receipt of their invoices. As with MD19 dues payment, International will issue a credit or debit for membership changes if the July or January MMR is received at International on or before July 31<sup>st</sup> or January 31<sup>st</sup>. Clubs that have any unpaid balance in excess of US\$20 per member or US\$1,000 per club, whichever is less past 120 days will be placed on financial suspension, including the suspension of the club's charter, and all its rights, privileges, and obligations of the Lions Club. Cancellation will occur after the 28<sup>th</sup> of the month following the 120-day suspension period if full payment is not received.
13. **LCI has a Family Dues Structure Amendment.** A family member, either being a current or newly inducted member, shall pay full annual dues (US\$43) and any applicable entrance fee. Up to four

more subsequent qualifying family members over the age of majority living in the same dwelling shall pay one-half of the standard annual dues (US\$21.50) and full association entrance fee (US\$35). For newly chartered clubs, the first family member shall pay the full entrance fee (US\$35) and full annual dues. Subsequent qualifying members shall pay half the annual dues (US\$21.50) and full additional charter fees. A Family Unit Certification Form and instructions can be found in the Appendix Section of this manual and must be used when applying for Family Membership. This can also be done through the club's MyLCI site. The secretary needs to set up the Family Unit.

14. **Students** enrolled in an educational institution and between the age of legal majority and through age 30 pay only half international dues (US\$21.50) and are exempt of any entrance fees when they join any Lions club. Club secretaries may complete certification online using the WMMR, or submit the paper certification form with the monthly membership report or club charter application. MD19 will also only charge ½ the MD19 dues amount for students registered with LCI as students. Form found in the Appendix Section of this manual.
15. **LOCKBOX:** Lions Clubs International has a Canadian lockbox where Canadian Clubs can mail their International dues payment. Ask your outgoing Treasurer for information pertaining to this lockbox. Address is as follows: The International Association of Lions Clubs, P.O. Box 2425, Station "A", Toronto, Ontario, M5W 2K5. A US lockbox for US Clubs to mail their International dues is also available: The International Association of Lions Clubs, 35842 Eagle Way, Chicago, IL 60678-1358. For both put complete club name and club number on the front of your check.
16. **LCIF Donation Checks** (US Funds) are mailed directly to: Lions Clubs International Foundation, Department 4547, Carol Stream, IL 60122-4547, USA. For Canadian LCIF Donations requiring a tax receipt send to: Lions of Canada Fund for LCIF – C/O Stan Durward, Box 38, Sunderland, Ontario L0C 1H0, Canada; email: [s.durward@sympatico.ca](mailto:s.durward@sympatico.ca); phone: 705-357-2115. You must use the Lions of Canada Fund for LCIF form. (Copy of form on page 27) If you just need a donation acknowledgement letter you can submit your donation to P.O. Box 2425, Station A, Toronto, Ontario M5W 2K5.  
  
IMPORTANT: To avoid delays or misdirected donations, which can result in credits not being available when clubs need them to request recognition, proper identification of donors (full club name/club number and member name/number) is important. If assistance is needed contact [lcif@lionsclubs.org](mailto:lcif@lionsclubs.org)
17. **CARE Donation Checks (both US and CDN)** are to be sent directly to the Multiple District Office: 4141 W Maplewood Ave., Bellingham, WA 98226.
18. Bills other than dues should be paid upon receipt of an invoice and after the Board of Directors has approved payment at a regular Board Meeting.
19. **CLUB DUES:** Billing the individual members of your club every six months for their semi-annual dues may be done by either you as the Treasurer or by the Secretary. Who mails out the bills and when it will be done is a decision that should be made by your Club's Board of Directors.
20. Club dues must cover International and MD19 dues and any administrative expenses for which your club has budgeted.
21. You, with the Finance Committee, should monitor any **INVESTMENTS** or reserve account funds to maximize the returns.

22. There are a number of simple easy to use **COMPUTER PROGRAMS** available on the market today that should be considered for use by the Treasurer. Computer programs provide easy reconciliation and produce numerous reports that can be beneficial in reviewing costs.

23. Copies of any **CORRESPONDENCE** initiated by the Treasurer should be sent to the Club President and Secretary.

### **NEWLY CHARTERED CLUBS**

Lions Clubs International dues for a newly organized Lions Club will begin the first month that follows the approval of the Charter Application by the Extension Department at LCI. They will be prorated based on the number of months left in the 6-month billing cycle. Example: If a club's Charter Application is received and approved in January, Lions Clubs International will figure the new club's International dues starting February 1. A bill for these dues will be sent to the club treasurer. Multiple District 19 dues for a newly organized Lions Club will begin the first month following the Lions Club Charter Night Party. If the party is held in February, Multiple District 19 will send a bill for March – June and the bill will be sent to the club treasurer.

When a new member is reported on the Monthly Membership Report (WMMR), Lions Clubs International will bill the Lions Club for the \$35.00 New Member Entrance Fee and the prorated dues for the remainder of the 6-month billing cycle. Multiple District will also charge clubs for new members on a pro-rated basis. Chart on page 7.

#### **Here is a break down of how the MD19 and International dues are used:**

##### **International Expenditures (dues based on \$43.00 per year):**

International Convention and Meetings	\$6.02	(14%)
The Lion Magazine	\$6.88	(16%)
Insurance	\$0.43	(1%)
District Governors / District Govs Elect	\$6.02	(14%)
International Officers / Board of Directors	\$2.58	(6%)
Club & District Program Support	\$16.34	(38%)
International Headquarters	\$4.30	(10%)
Uncollected Dues	\$0.43	(1%)
<b>TOTAL</b>	<b>\$43.00</b>	

##### **MD19 (dues based on \$12.30 per member per six months):**

▪ <b>Multiple District Operations</b>	<b>89%</b> (see below)
▪ <b>Convention Fund</b>	<b>3%</b>
▪ Printing of programs, speaker travels expenses etc.	
▪ <b>District Operations</b>	<b>6%</b>
▪ District Governor's Account - Policy Manual	
▪ <b>MD19 Reserve Account</b>	<b>1%</b>
▪ Savings account for emergencies.	
▪ <b>MD19 Building Reserve Account</b>	<b>1%</b>
Major repairs and purchases	

##### **Multiple District Operations (89%) includes the following:**

- Maintaining the MD19 Office: lights, heat, salaries etc.
- Executive Secretary-Treasurer Expense Account

- Council Chairperson Expense Account
  - Council Chairperson Stationery, name badge, pin
  - Vice Council Chairperson stationery
- Zone Chairpersons Travel Expenses (mileage, hotel, fares) and postage
  - (MD19 Service and Leadership Development Foundation helps with the expenses for the Zone Chairpersons and District Governor/Vice District Governor Schools)
- Council Meeting Expenses
- Prep time for updating all Club Officer Manuals on a yearly basis
- Zone Chairperson Manuals, stationery, name badges (2 each)
- Printing and mailing of MD19 Roster and “Going Visiting” booklet for Lions and Lioness Presidents, Secretaries, Zone Chairpersons, Council of Governors, MD19 Committee Chairpersons and sometimes committee members.
- Medals for Zone Chairpersons Excellence Award Recipients
- Pins for Lions Club Secretary Excellence Award Recipients
- Certificates for Club Membership Director Award Recipients
- Banner patches for Club Excellence Award Recipients.
- Banner patches with embroidery or trophies with engraving and certificates for all MD19 Contests & Awards Winners and Runners Up.
- Copying support for presenters at Fall Annual Convention
- Copying support for MD19 District Support Team (Leadership, Extension, Membership, Public Relations & Retention) and other MD19 Committee Chairpersons
- Communications through *Border Crossing*
- Purchase of audiovisual equipment, such as overhead projectors, screens, flip charts

### **Pro-rated Amounts for New Members for Multiple District 19**

<b>Member Accepted by Club in 2020-21</b>	<b>Per Capita Starts</b>	<b>Pro-rated dues</b>	<b>Pro-rated dues</b>
<i>Dues based on \$24.60 per member per year</i>		<b>Regular Members</b>	<b>Student Members</b>
July	July 1 <sup>st</sup>	\$12.30	\$6.15
August	August 1 <sup>st</sup>	\$10.25	\$5.13
September	September 1 <sup>st</sup>	\$8.20	\$4.11
October	October 1 <sup>st</sup>	\$6.15	\$3.07
November	November 1 <sup>st</sup>	\$4.10	\$2.05
December	December 1 <sup>st</sup>	\$2.05	\$1.02
January	January 1 <sup>st</sup>	\$12.30	\$6.15
February	February 1 <sup>st</sup>	\$10.25	\$5.13
March	March 1 <sup>st</sup>	\$8.20	\$4.11
April	April 1 <sup>st</sup>	\$6.15	\$3.07
May	May 1 <sup>st</sup>	\$4.10	\$2.05
June	June 1 <sup>st</sup>	\$2.05	\$1.02

### **Credit on Dropped Members (International or MD19)**

Policy for dropped member’s states:

**NO CREDIT WILL BE ISSUED ON MEMBERS DROPPED ON REPORTS RECEIVED IN JANUARY AND JULY.**



## Lions Clubs International New Member / Family & Student Fees

The one-time entrance fee for a new member joining an active Lions Club is U.S. \$35.00. As of July 1, 2014, International Dues are \$43.00 (U.S. funds) per member per year or \$21.50 every six (6) months.

International per capita on a new member begins the first of the month in which the member enters the club. It is an average rate of U.S. \$3.58 per month and billed through the end of that semi-annual period.

**Example:** A new member joins a Lions Club in August. When the club report for August (WMMR) showing the member's admission is received in the International Office, the Association bills the U.S. \$35.00 entrance fee, the pro-rated dues as, and the pro-rated magazine fee of August 1<sup>st</sup> at US \$3.58 per month, which amounts to US \$17.91, for a total of US \$52.91.

Member accepted by club in the month of ...	Billing date for new members	Semi-annual dues billed for each new member	New member entrance fee (not-pro-rated)	Total dues & fees billed
July	July 1 <sup>st</sup>	\$ 21.50	\$35.00	\$56.50
August	August 1 <sup>st</sup>	17.91	35.00	52.91
September	September 1 <sup>st</sup>	14.32	35.00	49.32
October	October 1 <sup>st</sup>	10.75	35.00	45.75
November	November 1 <sup>st</sup>	7.16	35.00	42.16
December	December 1 <sup>st</sup>	3.58	35.00	38.58
January	January 1 <sup>st</sup>	21.50	35.00	56.50
February	February 1 <sup>st</sup>	17.91	35.00	52.91
March	March 1 <sup>st</sup>	14.32	35.00	49.32
April	April 1 <sup>st</sup>	10.75	35.00	45.75
May	May 1 <sup>st</sup>	7.16	35.00	42.16
June	June 1 <sup>st</sup>	3.58	35.00	38.58

Billing for a new Family or Student Member begins the first of the month in which the member enters a club at an average rate of \$1.79 per month and billed through the end of that semi-annual period. Billing is issued semi-annually thereafter. Below is a schedule of the new member dues throughout the year:

Member accepted by club in the month of	Billing date for new members	Semi-annual dues billed for qual. family member	New member entrance fee (not pro-rated)	Total Qualifying family member dues & fees billed	Student member pro-rated dues with entrance fee waived.
July	July 1 <sup>st</sup>	\$10.75	\$35.00	\$45.75	\$10.75
August	August 1 <sup>st</sup>	8.96	35.00	43.96	8.96
September	September 1 <sup>st</sup>	7.16	35.00	42.16	7.16
October	October 1 <sup>st</sup>	5.37	35.00	40.37	5.37
November	November 1 <sup>st</sup>	3.58	35.00	38.58	3.58
December	December 1 <sup>st</sup>	1.79	35.00	36.79	1.79
January	January 1 <sup>st</sup>	10.75	35.00	45.75	10.75
February	February 1 <sup>st</sup>	8.96	35.00	43.96	8.96
March	March 1 <sup>st</sup>	7.16	35.00	42.16	7.16
April	April 1 <sup>st</sup>	5.37	35.00	40.37	5.37
May	May 1 <sup>st</sup>	3.58	35.00	38.58	3.58
June	June 1 <sup>st</sup>	1.79	35.00	36.79	1.79

**NOTE: These dues do not include District or Multiple District dues. See below.**

**Multiple District 19 Dues:** The per capita tax levied upon the members of Multiple District 19 per member semi-annually shall be **twelve dollars and thirty cents (\$12.30), effective 1 January 2020 (and twelve dollars and eighty cents (\$12.80) effective 1 January 2022 and thirteen dollars and thirty cents (\$13.30) effective 1 January 2024)**, per member based upon the club membership as carried upon its rolls on June 30 and December 31 and reported to MD19 upon its June (1<sup>st</sup> period July to

December) and December Monthly Reports under members at close of month. December; (2<sup>nd</sup> period January to June). The per capita tax shall be billed to clubs located in the U.S. in U.S. Funds. The per capita tax shall be billed to clubs located in Canada in both U.S. funds and in the Canadian equivalent, computed using as an exchange rate, the exchange rate used by Lions Clubs International in billing International dues to Canadian clubs. **All new members reported on WMMR's subsequent to the June and December WMMR's shall be assessed on a pro-rated basis with Canadian Clubs being assessed with the exchange rate determined by LCI for the month in which new members are reported. SEE PAGE 8.**

Each club is levied for new club paraphernalia on the first half dues each year, (MD19 Constitution & By-Laws. Article "BL" XIV, Extension, SECTION 1 Cost Sharing). MD19 Dues is payable by check/cheque only.

Lions Clubs International has a Canadian lockbox where Canadian Clubs can mail their International dues payment: The International Association of Lions Clubs, P.O. Box 2425, Station "A", Toronto, Ontario, M5W 2K5. With LCI, Clubs can also make payment via credit/debit card, Pay Pal or ACH Electronic Processing.

**Reinstatement of Membership (Lions Clubs International Standard Club Constitution & By-Laws** By-Laws, Article 1 – Membership: Section 5. Reinstatement of Membership. Any member dropped from membership in good standing may be reinstated by the club's board of directors, and will retain their prior Lions service record as part of their total Lions service record. Members that have been dropped from membership for more than twelve (12) months must be approved in accordance with Article III, Section 2 of the Constitution.

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## MD19 FIRST HALF DUES STATEMENT

July 15, 2020

**LIONS CLUB:**  
**DIST/ZONE**

*Boomertown Lions Club*  
*47-R*

THE CALCULATIONS BELOW ARE BASED ON THE **June 30, 2020** MMR TOTAL OF **35** WITH THE ADDITION OF NEW MEMBERS' PRO-RATED DUES (January-June, 2020)

	<u>US FUNDS</u>	<u>CANADIAN FUNDS</u>	
<b>Prior Balance of Account</b>	<b>0.00</b>	<b>0.00</b>	
<b>6 Months Per Capita Dues @ \$12.30</b>	<b>\$430.50</b>	<b>\$563.96</b>	<b>Exchange = 1.31</b>
<b><u>2</u> Student Membership @ \$6.15</b>	<b>\$12.30</b>	<b>\$16.11</b>	
<b>Pro-Rated dues for New Student Member</b>			
___ January @ \$6.15	0.00	0.00	
___ February @ \$5.13	0.00	0.00	
___ March @ \$4.11	0.00	0.00	
<u>1</u> April @ \$3.07	\$3.07	\$4.02	
___ May @ \$2.05	0.00	0.00	
___ June @ \$1.02	<u>0.00</u>	<u>0.00</u>	
<b>TOTAL PRO-RATED DUES</b>	<b>\$3.07</b>	<b>\$4.02</b>	
<b>Pro-Rated dues for New Member(s)</b>			<b><u>Exchange</u></b>
___ January @ \$12.30	0.00	0.00	1.33
<u>2</u> February @ \$10.25	\$20.50	\$26.86	1.31
___ March @ \$8.20	0.00	0.00	1.32
___ April @ \$6.15	0.00	0.00	1.33
___ May @ \$4.10	0.00	0.00	1.32
___ June @ \$2.05	0.00	0.00	1.31
<b>TOTAL PRO-RATED DUES</b>	<b>\$20.50</b>	<b>\$26.86</b>	
<b>New Club Paraphernalia Charge</b> <i>(1<sup>st</sup> half only)</i>	<b>\$3.50</b>	<b>\$4.59</b>	

**Pay This Amount:      \$469.87 US FUNDS      \$615.54 CDN FUNDS**

Please Remit Payment By **August 31, 2019** To: MD19 Lions, 4141 W Maplewood Ave., Bellingham, WA 98226

Questions about your statement?

Dues, Pro-rated dues and the Student membership dues are based on the Constitution & By-Laws of Multiple District 19, Lions International. Ref: ARTICLE VII, Finance, SECTIONS 1, 5 and 6.

NEW CLUB PARAPHERNALIA EXPLANATION IS FOUND IN ARTICLE X "BL", EXTENSION, SECTION 1.

In accordance with the MD19 Policy Manual, the Canadian Equivalent has been computed with the exchange rate used the Lions Clubs International for the month of July, 2020

In accordance with the MD19 Policy Manual the pro-rated exchange amounts for new members are computed using the exchange rates used by LCI for the months July - December, and January-June

*Please make a copy of this statement for your club files. Return a copy with payment.*

**This Letter below accompanies your dues statement each billing period.**

Dear Club Treasurer:

To help you understand your MD19 Dues statement we offer the following:

1. "Prior Balance of Account" – Any outstanding balance preceding this statement. See #2.
2. "6 Months of Per Capita Dues" (for July-December / January-June). This is MD19 dues which is figured as follows: \$12.30 x number of members reported on the MMR for **June 30 and December 31**.
3. "Student Membership Dues" – members who are registered with Lions Clubs International as students pay half the amount of the regular MD19 dues, (\$6.15). A Club will be billed for new student members joining their club subsequent to the billing month on a pro-rated basis depending upon the month in which they join.
4. "Pro-Rated Dues" – A Club will be billed for new members joining their club subsequent to the billing month on a pro-rated basis depending upon the month in which they join. Canadian Clubs will be billed for new members using the exchange rate used by LCI for the month in which they joined.
5. "New Club Paraphernalia" – This is each club's share of the New Club paraphernalia given to Lions Clubs **ORGANIZED** in the previous Lions year. This explanation is also found in the MD19 Constitution & By-Laws, Article X "BL", Extension\*. **This is added only to the First Half Dues statement.**
6. Canadian Funds. According to the MD19 Policy Manual Canadian Clubs may now pay their dues in equivalent Canadian currency. Chapter II, Budget and Finance, letter C states "....The per capita tax shall be billed to clubs located in Canada in both U.S. funds and in the Canadian equivalent, computed using as an exchange rate, the exchange rate used by Lions Clubs International in billing International dues to Canadian Clubs."

In order to be on time, clubs need to make their **dues payment by August 31** for the First Half Dues and **February 28** for the Second Half Dues.

**MAILING ADDRESS: 4141 W Maplewood Ave., Bellingham WA 98226**

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**WHERE DONATION CHECKS SHOULD BE SENT**

**LCIF:** Send directly to LCIF (addresses given #16 above). Donations will be posted on the MD19 Stats when confirmation is received that checks have been posted by LCI. Donations can be sent in either US or Canadian funds.

**CARE:** Send to MD19 Office. (Make check out to **MD19 Lions CARE**)

**White Cane Days (US Sight and Hearing):** Send to the Northwest Foundation for Sight and Hearing.

**Canadian Hearing:** Lions of B.C. Hearing Conservation Society.

**Canadian Sight:** Canadian National Institute for the Blind.

**Diabetes:** Send to your District Governor or your District Diabetes Chairperson.

***Addresses for the above (except CNIB) can be found in the MD19 Roster***



### Use of Funds Chart and Information Sheet

How Funds Are Raised	Use for Public Projects? (Activity Account)	Use for Administrative Expenses? (Administrative Account)
<b>Administrative</b> – dues, rental fees, fines, advertisement in newsletters to Lions	<b>YES</b>	<b>YES</b>
<b>Public</b> – Any fundraising event open to the public, public contributions and bequests	<b>YES</b>	<b>NO*</b>
<b>Interest</b> – Accumulated investments from money received from the public	<b>YES</b>	<b>NO*</b>
<i>*Direct expenses may be deducted from a public fundraiser to replenish the Administrative Account. Also, if a Lions building is used to meet the needs of the community at large the club may deduct an amount of the proceeds of each activity held at the clubhouse to go towards the operating expenses of the building.</i>		

#### Activity Fund (Public)

All funds raised from the public must be returned to public use, including money accumulated from invested public funds. These funds may not be used for administration, to benefit a member, or for travel and meeting expenses for conventions.

#### Administrative Fund

Administrative funds are supported through contributions from Lions through dues, fines and other individual contributions. It is possible for Lions Clubs to fund their administrative account in the following manner:

- Private fundraising activity limited to Lions Clubs members and their spouses
- Advertisement proceeds for Club Newsletters
- Donated member compensation for work as individual citizens at non-lion events, while not dressed as identified as Lions
- Deduct direct operating expenses of a fundraiser
- If the Lions building is used to meet the needs of the community at large, the club may deduct an amount of the proceeds of each activity held at the clubhouse to go towards the operating expenses of the building.

**LEGAL OPINION ADOPTED BY THE  
INTERNATIONAL BOARD OF DIRECTORS**

**FUNDS RAISED FROM ACTIVITIES**

**QUESTION:**

May funds raised from the public be used for administrative or other non-public purposes?

**OPINION:**

No. The Articles of Incorporation of The International Association of Lions Clubs state that the association is organized, among other things, "to govern all such chartered clubs so that they shall be nonpolitical, nonsectarian, not for profit of the individual club or its individual members."

Therefore, the Articles of Incorporation of The International Association of Lions Clubs expressly forbid that any part of the net earnings from activities shall inure to the benefit of any individual Lion or Lions club. Since districts are created by the association to facilitate its administration of individual Lions and Lions clubs, this proscription, by implication, runs to district administrative expenses as well.

The wisdom of this proscription is clear. To finance and fulfill their basic function of service, Lions clubs ask the public to patronize fairs, circuses, raffles, show and the like, and to purchase products infinite in variety. This public support is sought, and given, on the mutual understanding that the net funds raised thereby will go to finance some community need. Consequently, any diversion of such funds to other purposes constitutes a breach of faith with the contributing public. The proscription in the article quoted exists to prevent any such breach and to protect and preserve the image of Lions Clubs International. Therefore, the use of any such funds to finance convention trips, politics or candidates, or administration dues, deficits or expenses at the club, district, or international level is a breach of faith and an express violation of the basic document of the association.

This opinion shall be interpreted to mean that there shall be no public solicitation of funds to defray administrative expenses of a Lions club.

Lions Club  
**“WE SERVE TO MAKE A DIFFERENCE”**  
 Project Proposal Outline

Proposed Title: [Click here to enter text.](#)

Submitted by: [Click here to enter text.](#)

Committee Chair/Co-Chair: [Click here to enter text.](#)

Type of Activity - choose one or more below:

Annual Event	One Time Event	Donation Only Annually	Donation Only One Time	Other, explain
<input type="checkbox"/> CheckBox1	<input type="checkbox"/> CheckBox2	<input type="checkbox"/> CheckBox3	<input type="checkbox"/> CheckBox4	<a href="#">Click here to enter text.</a>

**Provide a brief description:**

[Click here to enter text.](#)

*Check applicable areas below:*

<p><b>WE Take Care of Our Community</b></p> <p>Choose an item. By feeding the hungry</p> <p>Choose an item. By supporting essential community services</p> <p>Choose an item. By bringing joy to others</p> <p>Choose an item. By being there when needed</p> <p>Choose an item. By supporting LCIF initiatives and internal endeavors</p>	<p><b>WE Strive to Improve the Quality of Life for Persons with Disabilities</b></p> <p>Choose an item. By supporting fundraising initiatives</p> <p>Choose an item. By providing specialized resources and opportunities</p>
<p><b>WE Fundraise and Make a Difference</b></p> <p>Choose an item. By hosting events that include local businesses</p> <p>Choose an item. By working with community partners</p> <p>Choose an item. By providing specialized catering services</p> <p>Choose an item. By holding events to support club initiatives</p>	<p><b>WE Focus Our Eyes on the Future</b></p> <p>Choose an item. By protecting the environment</p> <p>Choose an item. By strengthening our youth</p> <p>Choose an item. By supporting research</p> <p>Choose an item. By increasing our visibility</p> <p>Choose an item. By building a strong and supportive club</p>

Detailed Requirements (if applicable): [Click here to enter text.](#)

**1. Estimated Budget Required:** Click here to enter text.

*(Attach a list of items – may include rental of space, advertising, new equipment, admin supplies, etc.)*

Estimated Member Hours Needed: Click here to enter text.

*(Attach a list of activities and number of members involved – may include meetings, waves, purchasing, etc.)*

**Use of non-Club Members:** Choose an item.

**2. Date(s) of event:** Click here to enter text.

**3. License(s) Required:** Choose an item. **If yes, please identify which ones – eg Gaming, Liquor:** Click here to enter text.

**4. Equipment Required:** Choose an item. (If yes, attach a list of equipment required)

**5. Other:** Click here to enter text.

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This area to be completed by the Club Secretary

Presented to the Board of Directors:

Date: Click here to enter a date.

Presented to the Club:

Carried Choose an item.

Date of Motion: Click here to enter a date.

Defeated Choose an item.

Date Defeated: Click here to enter a date.

Final Report Received:

Date: Click here to enter a date.



# 2 Samples of a Lions Club PROJECT REPORT FORM #1

PROJECT \_\_\_\_\_ LOCATION \_\_\_\_\_

CHAIRPERSON \_\_\_\_\_ CO-CHAIRPERSON \_\_\_\_\_

LIONS: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Attach additional list if necessary

TOTAL HOURS \_\_\_\_\_ RECOGNITION \_\_\_\_\_

PROJECT DATES Start \_\_\_\_\_ REPORT DATE \_\_\_\_\_

Finish \_\_\_\_\_

	Checks/Cheques....	= \$	
*TOTAL _____	_____ x \$100.00	= \$	_____
	_____ x \$50.00	= \$	_____
**EXPENSES _____	_____ x \$20.00	= \$	_____
	_____ x \$10.00	= \$	_____
ADVANCE _____	_____ x \$5.00	= \$	_____
	_____ x \$2.00	= \$	_____
BALANCE (+ -) _____	_____ x \$1.00	= \$	_____
	Coin .....	= \$	_____

\*Total \$ \_\_\_\_\_

### CHAIRPERSON'S COMMENTS & RECOMMENDATIONS

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### ADDITIONAL COMMENTS & DETAILS ON REVERSE

\*\* List and Attach Receipts on Back

**#2**  
**LIONS PROJECT REPORT FORM**

PROJECT: \_\_\_\_\_ LOCATION: \_\_\_\_\_

CHAIRPERSON: \_\_\_\_\_ CO-CHAIRPERSON: \_\_\_\_\_

LIONS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Attach additional list if necessary

**Date worked & task done**

**# of Lions**

**Hours Spent**

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Total # \_\_\_\_\_ hrs.**

Project starting date: \_\_\_\_\_ on going? \_\_\_\_\_ completion date: \_\_\_\_\_

Revenue: \_\_\_\_\_

Advances: \_\_\_\_\_

\_\_\_\_\_

Expenses: \_\_\_\_\_

Grand total; gain or loss of project \_\_\_\_\_

Proceeds submitted to Treasurer.

Received by Treasurer.

\_\_\_\_\_

\_\_\_\_\_

Project Chairperson

Treasurer

Note from Treasurer; money deposited of paid out. Account # \_\_\_\_\_

**LIONS PROJECT DETAILS**

<u>Items purchased or rented</u>	<u>Unit Price</u>	<u>Total price</u>
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____
7. _____	_____	_____
8. _____	_____	_____

**TOTAL EXPENSES: \$ \_\_\_\_\_**

**REPORT IN DETAIL: Items used, needed or changes to be made, make note of all procedures and other helpful information!!**

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**NOTE: Attach all receipts!!! 1 copy each to Treasurer, Vice President in charge and Secretary. Make file for next chairperson!**



**Example of a Club's Financial Report  
BUDGET and ACTUAL**

	ADMINISTRATIVE BUDGET / ACTUAL 20xx - xx	7/1/YR BUDGET INCOME	6/30/YR BUDGET EXPENSE	REPORT YTD Actual INCOME	REPORT YTD ACTUAL EXPENSE
1	<b>CARRY OVER FROM LAST F. Y. (bank balance)</b>	<b>\$400.00</b>		<b>\$400.00</b>	
2	DUES, CLUB (49 members x \$75/year)	\$3,675.00			
3	DUES, CLUB (1 Life Member x \$32/year)	\$32.00			
4	DUES, INT'L (49 members x \$43.00/year)		\$2,107.00		
5	DUES, MD19 (50 members x \$18.60 /year)		\$930.00		
6	NEW MEMBER FEES (Int'l \$25 + any Club amount)	\$50.00	\$50.00		
7	MD19 NEW CLUB PARAPHERNALIA (50 members x		\$19.00		
8	RAFFLES (20 mtgs x 25 members x \$1.00)	\$500.00			
9	PARAPHERNALIA SALES (pins, other items)	\$300.00	\$200.00		
10	TAIL TWISTER (20 mtgs x 20 members x \$.25)	\$100.00			
11	ADMINISTRATIVE SUPPLIES (estimated)		\$100.00		
12	POSTAGE (secretary, 12 Bulletins, other)		\$200.00		
13	CLUB PAID DINNERS (Guests 12 x \$10)		\$120.00		
14	CLUB PAID DINNERS (below minimum, est.)		\$40.00		
15	AWARDS (estimated)		\$100.00		
16	MEMORIALS (flowers, cards, other, estimated)		\$50.00		
17	TELEPHONE (Pres. & Sec. & Visitation Chairperson)		\$60.00		
18	CONVENTION FUNDING (set by club policy)		\$200.00		
19	INSTALLATION (PP, PS, PT pins, etc.)		\$50.00		
20	SPOUSE NIGHT (estimated flowers, door prizes)		\$100.00		
21	SUMMER PICNIC (over any income)		\$100.00		
22	<b>TOTALS, INCOME &amp; EXPENSES</b>	<b>\$5,057.00</b>	<b>\$4,269.00</b>		
23	CARRY-OVER TO NEXT F.Y. (income – expense)		\$788.00		
24	<b>TOTALS</b>	<b>\$5,057.00</b>	<b>\$5,114.00</b>		
	ACTIVITIES BUDGET/ACTUAL 20xx - xx	7/1/YR BUDGET I	6/30/YR BUDGET EXPENSE	REPORT YTD INCOME	REPORT YTD ACTUAL EXPENSE
1	<b>CARRY OVER FROM LAST F. Y. (bank balance)</b>	<b>\$2,000.00</b>		<b>\$2,000.00</b>	
2	MAJOR FUND RAISER PROJECT	\$10,000.00	\$5,000.00		
3	OTHER FUND RAISERS	\$3,000.00	\$500.00		
4	WHITE CANES	\$1,000.00	\$1,000.00		
5	SIGHT & HEARING, COMMUNITY		\$2,000.00		
6	SCHOLARSHIP FUND		\$2,000.00		
7	CAMP HORIZON CAMPERSHIPS		\$500.00		
8	CAMP HORIZON PROJECTS		\$500.00		
9	SCOUTS DONATION		\$100.00		
10	THANKSGIVING/ CHRISTMAS DONATION		\$100.00		
11	LCIF DONATION		\$100.00		
12	CARE DONATION		\$100.00		
13	SIGHT & HEARING FOUNDATION DONATION		\$100.00		
14	DIABETES DONATION		\$200.00		
15	DRUG AWARENESS PROGRAM		\$300.00		
16	TIMMY'S TELETHON DONATION		\$100.00		
17	UNANTICIPATED		\$1,200.00		
18	<b>TOTALS, INCOME &amp;</b>	<b>\$16,000.00</b>	<b>\$14,000.00</b>		
19	CARRY OVER TO NEXT F. Y.		\$2,000.00		
20		<b>\$16,000.00</b>	<b>\$16,000.00</b>		
	The above is only a suggested method.				
	Change entries to suit your Club.				
	Each line entry should have backup data.				

**REQUEST FOR FUNDS FORM**

\_\_\_\_\_  
**LIONS CLUB  
Club Address**  
\_\_\_\_\_

(Reword the message in the box to best fit your club's focus)

**Goal/Focus:** \_\_\_\_\_ Lions Club is a service club affiliate of Lions Clubs International whose main focus is to help people with sight/vision problems see better. Like our parent organization, we support projects dealing not only with sight, but also other humanitarian concerns relating to hearing, diabetes, and both individual and community well-being. \_\_\_\_\_ Lions Club supports local community activities such as scholarships/scholarship aid, food and clothing banks, community beautification, special target programs for youth and senior citizens, and educational programs.

Please complete this form in its entirety. The more information provided, the easier it will be for our funding committee to have a complete understanding of your request. Mail your request to the above address – **Attention Funds Committee.**

Date of Request: \_\_\_\_\_

Applicants Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State/Prov.: \_\_\_\_\_ Zip/P.C.: \_\_\_\_\_

Phone # \_\_\_\_\_ Email Address: \_\_\_\_\_

Contact Person for this Request: \_\_\_\_\_

Amount requested from \_\_\_\_\_ Lions: \_\_\_\_\_

Amount requested / received from other funding source: \_\_\_\_\_

What is the purpose of this request? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

What will be accomplished as a result of this funding (expected outcomes):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Use the reverse side if more space is needed

**AUDIT REVIEW REPORT**

\_\_\_\_\_ Year

**SUBJECT:** Year-end Review of Club Financial Records

**Items to gather for the audit:**

**Bank Statements**

**Checkbook Stubs**

**Deposit Slips**

**Invoices or other expenditure documentation (motions expending money)**

**Monthly Treasurer's Reports**

Suggest if club writes 400 or more checks a year to sample approximately 10% (between 200 and 300 checks, sample 15%) of total checks written in a year.

Deposits sampled should be 20 to 30% of monthly deposits.

Monthly Treasurer's reports should be reconciled with bank statements and deposits.

The report (on club letterhead, if possible) the audit committee submits for the record and entry into Secretary minutes would look something like this:

\_\_\_\_\_ **LIONS CLUB**

**Date** \_\_\_\_\_

We, the members of the Audit Committee of \_\_\_\_\_ Lions Club performed an Audit of club financial records sampling \_\_\_\_\_ % of expenditures and \_\_\_\_\_ % of deposits to make sure the club policy on expending finances and the handling of club monies were being followed.

The committee finds the financial records of the \_\_\_\_\_ Lions Club to be in excellent conditions, and the committee commends those persons administering the club funds.

Respectfully submitted:

\_\_\_\_\_ - Chairperson

\_\_\_\_\_

\_\_\_\_\_

Have no more than three members on the committee. Neither the Treasurer nor the Secretary are to serve. Suggest audit be completed before new officers / New Year starts.

# Just a Caution

## Running a Raffle?

Clubs running raffles, fifty-fifty draws, etc. should contact the proper authorities before starting a project.

B.C. Clubs need to call one of the following.

### Head Office

B.C. Gaming Policy & Enforcement Branch  
3<sup>rd</sup> Floor, 910 Government Street  
Victoria, B.C. V8W 1X3  
Phone (250) 387-5311

### Lower Mainland

B.C. Gaming Policy & Enforcement Branch  
300 – 601 West Broadway  
Vancouver, B.C. V5Z 4C2  
Phone (604) 660-6970

### Southern Interior

B.C. Gaming Policy & Enforcement Branch  
#200-1517 Water Street  
Kelowna, B.C. V1Y 1J8  
Phone (250) 861-7363

### Northern B.C.

B.C. Gaming Policy & Enforcement Branch  
#211-1577 7<sup>th</sup> Avenue  
Prince George, B.C. V2L 3P5  
Phone (250) 612-4122

Internet

[www2.gov.bc.ca/gov/content/sports-culture/gambling-fundraising](http://www2.gov.bc.ca/gov/content/sports-culture/gambling-fundraising)

### In the U.S., clubs should contact:

Washington State Gambling Commission  
P.O. 42400  
Olympia, WA 98504

#### Physical Address:

4565 7<sup>th</sup> Avenue  
Lacey, WA 98503  
1-800-345-2529 (Toll Free)  
Ph: (360) 486-3440

Fax. (360) 486-3629

Web Site: <http://www.wsgc.wa.gov>

Email: [askus@wsgc.wa.gov](mailto:askus@wsgc.wa.gov)

Idaho Gaming Commission  
Legislative Services Office  
P.O. Box 83720

Boise, ID 83720-0054

Ph: (208) 334-2475

Fax. (208) 334-2125

Website: <http://legislature.idaho.gov/index.htm>

Reference: Title Code 67, Chapter 77

**Rules change often when running projects involving the world of chance, so clubs would be wise not to assume that things have not changed since the club's last project was conducted. Licenses are most often required and ignorance is no excuse in the eyes of the law.**



## Lions of Canada Fund for LCIF

Application for incorporation of a Foundation without share capital under Part II of the Canada Corporations Act was made by a legal firm we retained in Calgary. On July 14, 2010 we received the Letters of Patent and the By-Laws for LIONS OF CANADA FUND FOR LCIF (the Fund).

On October 4, 2011 **Notification of Registration as a Charitable Organization** with an effective date of July 1, 2011 was received. The official name is LIONS OF CANADA FUND FOR LCIF. The registration number is **85732 1517 RR0001** which must appear on all Tax-Deductible Receipts (TDRs). The Charity's fiscal year end has been established as June 30.

Please find attached a Donor Contribution Form that is **required for all donations received by the Fund**. This form reveals the recognitions available for your contributions; Melvin Jones Fellowships, Progressive Melvin Jones Fellowships, Contributing Member Pins, Club Plaques, and Corporate Plaques. It also reveals where to find more information and where to send your contributions in order to receive you TDR.

The Fund was established to enable Lions Clubs in Canada to carry out charitable activities, and to assist those Clubs and members to increase those activities through the advantage of TDRs for personal contributions and making it much easier for Clubs to contribute where Provincial Gaming rules cause difficulties to use funds raised under their rules for donations outside Canada. All other donations should continue to be made directly to LCIF. A very positive aspect of LCIF is that every dollar donated will be spent on the humanitarian causes outlined above, as all expenses will be covered from interest earned on donations as is the case with all LCIF donations. We also hope, as we have done in the past, to partner with Provincial and Federal "matching grant programs" to further maximize our efforts.

The **purposes of the Lions of Canada Fund for LCIF** are; the relief of poverty, the advancement of education and programs and projects of Lions Clubs International Foundation (LCIF). These purposes mimic the purposes of LCIF which may be found at the following website: [www.lionsclubs.org](http://www.lionsclubs.org).

The governing Board of Directors of the Fund consists of members in good standing of a club in good standing in Canada who have served or are serving in the office of International Director of Lions Clubs International. The Board shall elect its own officers and an Executive Committee from amongst its members (not yet done). The Board may delegate the powers and authority of such officer or employee to any other officer or employee or to any director of the Fund. This Board may appoint non-voting Honorary members and Patrons from within and outside of Canada for such terms as they see fit. There shall be held an annual general meeting of the Board before December 31 each year. One was recently held by way of webinar. 25% of the Board shall be present in order to constitute a quorum.

Directors of the Fund shall not receive any remuneration for their service, except for out-of-pocket expenses incurred in attending meetings and performing other Directors' obligations, in accordance with Rules of Audit of Lions Clubs International. It is planned that most, if not all, meetings can be through webinars and/or conference calls.

The Board may retain the services of firms and/or individuals to manage the processing of income of the Fund, issuing receipts for such income, secretarial assistance, recording of allowable expenses, preparing semi-monthly reports to LCIF, and preparing unaudited statements for the Board, and an annual audited statement for the Board.

Lions Clubs International is the largest service club organization in the world, with more than 1.35 million members in 207 countries and geographic areas.

In Canada, Lions are the largest service club organization, with more than 39,000 members in more than 1,600 clubs throughout every Province and Territory.

In the beginning, the funds received will stay in Canada to cover some of the grants received by Canadian Districts and/or Multiple Districts. Once an excess of funds is raised by the Fund they could be used to cover grants, meeting the criteria of Canada Revenue Agency, from LCIF to other countries.

Together we **will** make a difference.

## Frequently Asked Questions:

**1) Can I receive a Tax-Deductible Receipt for my contribution to LCIF?** Yes, if you make the contribution through the Lions of Canada Fund for LCIF on the prescribed form.

**2) Can I receive a Melvin Jones Fellowship or Contributing Member Pin for my contribution?** Yes, all you need do is to complete the Donor Contribution Form and send it with your contribution.

**3) Who do I make the cheque payable to?** To the Lions of Canada Fund for LCIF.

**4) Where do I send my contribution?** Send it to the address on the Donor Contribution Form.

**5) Can I receive a Tax-Deductible Receipt if I send my contribution directly to LCIF in Oak Brook?** No.

**6) How will the money collected by the Lions of Canada Fund for LCIF be used?** In the beginning, the funds received will stay in Canada to cover some of the grants received by Canadian Districts and/or Multiple Districts. Once an excess of funds is raised by the Fund they could be used to cover grants, meeting the criteria of Canada Revenue Agency, from LCIF to other countries.



# Lions of Canada Fund for LCIF

## Donor Contribution Form & MJF Application

The Lions of Canada Fund for LCIF is a registered Canadian charity.

Individual Completing this Form

Name \_\_\_\_\_ Date \_\_\_\_\_

Email \_\_\_\_\_ Phone \_\_\_\_\_

### 1. Purpose of Donation

Please check one

Area of Greatest Need  Measels

Disaster  Sight  Youth

*(Each Choice above is eligible for MJF Credit)*

Other \_\_\_\_\_

*(May not be eligible for MJF Credit)*

### 2. Contribution Details

Donor Name (individual, club, company, foundation)

\_\_\_\_\_

Donor ID \_\_\_\_\_

Donor Club \_\_\_\_\_ Donor District \_\_\_\_\_

Amount of Contribution \_\_\_\_\_

Full Payment  Installment  Final Installment

### Gift Type

US or Canadian \$ Cheque Enclosed (payable to Lions of Canada Fund for LCIF)

Cash

### Use Funds Previously Donated:

\*Please note – This section should only be used if sufficient funds have already been credited with Lions Clubs International Foundation

Use Credits From: \_\_\_\_\_

Club # \_\_\_\_\_

### 3. Recipient of Recognition

Type of recognition requested (please check one)

MJF  PMJF  To Be Named Later

Memorial Plaque in memory of deceased

Recipient Name

\_\_\_\_\_

Member ID# (if applicable) \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Province \_\_\_\_\_

Country \_\_\_\_\_ Postal Code \_\_\_\_\_

Club of Recipient

\_\_\_\_\_

Club # \_\_\_\_\_ District \_\_\_\_\_

**For Memorial** Name of the individual to whom the plaque is to be presented.  
(Required for preparing your recognition letter)

\_\_\_\_\_

### 4. Shipping Information

Please Note: Materials can not be sent to PO Boxes

Ship to Member ID # (if applicable) \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Province \_\_\_\_\_

Country \_\_\_\_\_ Postal Code \_\_\_\_\_

E-Mail \_\_\_\_\_ Phone \_\_\_\_\_

*Recognition is sent once donation and application are received and processed at headquarters. Please allow a minimum of 30 days for shipping.*

Special Instructions/Notes

\_\_\_\_\_

\_\_\_\_\_

Lions of Canada Fund for LCIF  
C/O Stan Durward  
Box 38  
Sunderland, Ontario  
L0C 1H0  
Canada

Tel: 630-203-3836 Fax: 630-571-5735

Web site: [www.lcif.org/donate](http://www.lcif.org/donate)

E-mail: [Donations@lionsclubs.org](mailto:Donations@lionsclubs.org)



# FAMILY UNIT CERTIFICATION FORM

FOR FAMILY MEMBERS JOINING AN EXISTING CLUB

The Family Membership Program provides families with the opportunity to receive a special dues discount when they join a Lions Club together. The first family member (head of household) pays the full international dues (US\$43), and up to four additional family members pay only half the international dues (US\$21.50). All family members pay the one-time entrance fee of US\$35.

## Qualification Criteria

The Family Membership Program is open to family members who are (1) eligible for Lions membership, (2) currently in or joining the same club, and (3) living in the same household and related by birth, marriage or other legal relationship. Common household family members include parents, children, spouses, aunts and uncles, cousins, grandparents, in-laws and legal dependents.

Family membership is limited to no more than five qualifying members per household, and new clubs must have a minimum of ten full-paying members. Same-household residency is not required for family members under age 26 if they are pursuing higher education or serving in their county's military.

## Family Member Certification

To receive the family membership dues rate, complete this form and submit it with the Monthly Membership Report (MMR), or submit the certification on MyLCI. Complete the certification for charter members on the Report of Charter members form.

## Certifying Family Members

The district governor, guiding lion or club secretary is responsible for reviewing original documents provided by a family unit (proof of relations and household address) to determine if they satisfy the family membership dues requirements. All information requested must be provided, including date of birth, or certification will be delayed. Please use the key codes, provided below, to report the 1) relationship to the head of household, 2) document used for relationship certification and 3) document used for address verification.

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### KEY CODES

#### 1. Relationship to First Member

SP – Spouse  
CD – Child  
PT – Parent  
Sb – Sibling

GP – Grandparent  
CN – Cousin  
AT – Aunt  
UC – Uncle

IN - In-Law  
MD – In Military or School  
OL – Other Legal

#### 2.

#### Verification of Relationship

ML – Marriage License  
BC – Birth Certificate

NT – Notary  
OT – Other Form of Verification

RS – Certificate of Religious Sacrament (Baptism, First Communion, Confirmation, Bar Mitzvah, Bat Mitzvah, Bris, etc.)

#### 3.

#### Verification of Address

ST – Government Issued/State/Province Identification Card (showing common last name/address)  
DL – Drivers License  
PP – Passport

---

Send with MMR to:  
Club Officer and Record Administration Department  
Lions Clubs International  
300 W 22<sup>nd</sup> Street  
Oak Brook, IL 60523 USA  
Fax: 630.571.1687  
Email: [stats@lionsclubs.org](mailto:stats@lionsclubs.org)

*Continued on back page*

Lions Club Name: \_\_\_\_\_ Lions Club # (if known) \_\_\_\_\_ District: \_\_\_\_\_

**Head of Household:** \_\_\_\_\_

First Name

Last name

Member Number (if known)

Street Address

City

State/Province

Postal Code

Country

Gender:  M  F Date of Birth: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (Required)  
MM DD YYYY

Family Relationship \_\_\_\_\_

**Second Family Member:** \_\_\_\_\_

First Name

Last name

Member Number (if known)

Street Address

City

State/Province

Postal Code

Country

Gender:  M  F Date of Birth: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (Required)  
MM DD YYYY

Family Relationship \_\_\_\_\_

**Third Family Member:** \_\_\_\_\_

First Name

Last name

Member Number (if known)

Street Address

City

State/Province

Postal Code

Country

Gender:  M  F Date of Birth: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (Required)  
MM DD YYYY

Family Relationship \_\_\_\_\_

**Fourth Family Member:** \_\_\_\_\_

First Name

Last name

Member Number (if known)

Street Address

City

State/Province

Postal Code

Country

Gender:  M  F Date of Birth: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (Required)  
MM DD YYYY

Family Relationship \_\_\_\_\_

**Fifth Family Member:** \_\_\_\_\_

First Name

Last name

Member Number (if known)

Street Address

City

State/Province

Postal Code

Country

Gender:  M  F Date of Birth: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (Required)  
MM DD YYYY

Family Relationship \_\_\_\_\_

**I acknowledge and certify that the above Lions are eligible for the Family Membership Program**

**PLEASE PRINT**

**District Governor or Club Secretary's Name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**District Governor or Club Secretary's Signature:** \_\_\_\_\_

If this form does not bear the signature of the district governor or club secretary, the family membership dues rate will not be applied. No refunds or adjustments can be made for dues incurred after the club application has been approved. TK-30 5/17



**STUDENT MEMBER CERTIFICATION FORM**

The application below must be completed and certified by the district governor, guiding lion or club secretary before the Student Member Program dues discount will be applied.

Lions Club Name: \_\_\_\_\_

Lions Club Number (if known) \_\_\_\_\_ District: \_\_\_\_\_

Member Status:  New Member  Existing Member Member Number (If Existing): \_\_\_\_\_

Gender:  M  F Date of Birth: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (Required)  
MM DD YYYY

First Name Last Name E-mail Address

Street Address City State/Province Postal Code Country

Email Address

*Please check and complete the appropriate category:*

**Student** (Through age 30)

**Student Over Age 30** (Joining a Campus Club)

School Name: \_\_\_\_\_

School Name: \_\_\_\_\_

Anticipated Graduation Date: \_\_\_\_\_ / \_\_\_\_\_

Anticipated Graduation Date: \_\_\_\_\_ / \_\_\_\_\_

Enrollment: ID CS TR BL OT

Enrollment: ID CS TR BL OT

Age: DR SC BC PP OT

(Circle key code, see below)

(Circle key code, see below)

*Students through age 30 joining a Lions Club receive a charter/entrance fee waiver and pay only half international dues. Students joining a new Campus Lions club, or a club with a majority of students, must prepay one year of international dues at the student member rate.*

*Students over age 30 and joining a **Campus Lions club or campus club branch** pay a reduced charter/entrance fee of US\$10. Regular international dues apply.*

**Key Codes**

**Proof of Enrollment**

- ID – Student Identification Card
- CS – Class Schedule
- TR – Transcript
- BL – Bill
- OT – Other

**Verification of Age**

- DR – Drivers License
- SC – State Identification Card
- BC – Birth Certificate
- PP – Passport
- OT – Other

**Certification**

By signing this form, you are certifying that you are the current district governor, guiding Lion or club secretary and have verified the above member is a student. Additionally, if the said student is a charter member of a new Campus Lions Club, or club with a majority of students, you confirm that prepayment of dues US\$21.50 is enclosed for each student.

(Please Print)

District Governor, Guiding Lion or Club Secretary's Name: \_\_\_\_\_ Date: \_\_\_\_\_

District Governor, Guiding Lion or Club Secretary's Signature: \_\_\_\_\_

**For the purpose of LCI's Student Member and Leo to Lion Dues Rate, eligible members are as follows:**

**1. Students (Through age 30)**

Students are individuals enrolled in an educational institution and between the age of legal majority and through age 30 joining any type of Lions Club. Students are eligible to receive a charter/entrance fee waiver and pay only half international dues, through age 30, upon completion of the Student Member Certification Form.

**2. Student Over Age 30 (Joining a Campus Club)**

Students over the age of 30 and joining a Campus Lions Club or Campus Club Branch pay a reduced entrance/charter fee of US\$10. Regular international dues apply.

**Key points to remember when filling out the Student Member Certification Form:**

- The Student Member Form must be submitted with the charter application for new clubs or with the Monthly Membership Report (MMR) for existing clubs, otherwise full charter/entrance fees and international dues will be charged. Certification may also be completed online using MyLCI for students through age 30.
- All information requested must be provided, otherwise certification will be delayed.
- Date of birth is required.
- Key codes are provided so as to facilitate accurate and consistent reporting of 1) enrollment in an educational institution and 2) document verifying age.

**Lions Clubs International Dues Structure**

	Charter Fee (New Club)	Entrance Fee (Existing Club)	International Dues Beginning July 1, 2013
Students through age of 30	US\$0	US\$0	US\$21.50
Students over age 30 (In a Campus Lions Club or Campus Club Branch)	US\$10	US\$10	US\$43
Non-Student faculty, staff, alumni, community members, etc.	US\$30	US\$25	US\$43

**Charter club sent with application to:**  
 Membership and New Club Operations Department  
 Lions Clubs International  
 300 W 22<sup>nd</sup> Street  
 Oak Brook, IL 60523 USA  
 Fax: 630.571.1691  
 Email: [newclubs@lionsclubs.org](mailto:newclubs@lionsclubs.org)

**Existing clubs send with Monthly Membership Report to:**  
 Club Officer and Record Administration Department  
 Lions Clubs International  
 300 W 22<sup>nd</sup> Street  
 Oak Brook, IL 60523 USA  
 Fax: 630.571.1687  
 Email: [stats@lionsclubs.org](mailto:stats@lionsclubs.org)

## **LIONS CLUBS FILING REQUIREMENT**

IT'S SHORT, EASY AND ELECTRONIC — IT'S THE NEW **E-POSTCARD** AND IT'S REQUIRED BY THE IRS. **DON'T THROW AWAY YOUR TAX-EXEMPT STATUS** — BE SURE TO FILE YOUR **E-POSTCARD**

- **How do you know if your Lions Club has a filing requirement?**  
If you are a small tax-exempt organization that normally has annual gross receipts of \$25,000\* or less and does not have to file Form 990 or 990-EZ, you must file the e-Postcard (also known as 990-N). Please note that this is an IRS requirement.
  
- **When is the e-Postcard due?**  
It's due by the 15<sup>th</sup> day of the fifth month after the close of your tax year. Lions Clubs operate on a fiscal year, July 1 – June 30, and the e-Postcard will be due by November 15<sup>th</sup> of each year.
  
- **What information does your club need to provide on the e-Postcard?**
  - o a legal name and mailing address and any other names used,
  - o a Web address if one exists,
  - o employer identification number (EIN),
  - o organization's annual tax period,
  - o the name and address of a principal officer, and
  - o a statement confirming the organization's annual gross receipts are normally \$25,000\* or less.
  
- **What happens if you don't file?**  
You risk losing your tax-exempt status! Any Lions Club that fails to meet its annual reporting requirement for three consecutive years automatically loses its tax-exempt status under the new law.
  
- **Why is the IRS calling it an e-Postcard?**  
Because it's as simple as sending a postcard and it's electronic.
  
- **Need more information?**  
Go to [www.irs.gov/eo](http://www.irs.gov/eo) for complete details and while you're there sign up for Exempt Organization's free email newsletter, EO Update, to receive up-to-date information posted on the charity pages of [irs.gov](http://irs.gov).

\*The IRS intends to increase the Form 990-N (e-postcard) filing threshold from \$25,000 in gross receipts to \$50,000 in gross receipts, beginning with the 2010 tax year, filed in 2011.



**Exempt Organizations Annual Reporting Requirements -  
Annual Electronic Notice – Form 990-N for Small Organizations  
Updated February 28, 2012**

The questions below relate to the requirement that small tax-exempt organizations file an annual electronic notice (Form 990-N, sometimes referred as the *e-postcard*).

**1. Who must file Form 990-N (*e-Postcard*)?**

Under the Pension Protection Act of 2006, most small tax-exempt organizations whose gross receipts are normally \$50,000 or less must file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*. Before this law was enacted, these small organizations were not required to file annually with the IRS. The first filings were due in 2008 for tax years ending on or after December 31, 2007.

**2. When is the *e-Postcard* due? How often do I need to file?**

The *e-Postcard* is due every year by the 15<sup>th</sup> day of the month after the close of your tax year (usually the same as your accounting period). For example, if your tax year ends on December 31, the *e-Postcard* is due May 15<sup>th</sup> of the following year. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

If you do not file your *e-Postcard* on time, the IRS will send you a reminder notice but you will not be assessed a penalty for late filing the *e-Postcards*. However, an organization that fails to file *e-Postcards* (or information returns – Forms 990 or 990-EZ) for three consecutive years will automatically lose its tax-exempt status. The revocation of the organization's tax-exempt status will not take place until the filing due date of the third year.

**3. Can an organization file an *e-Postcard* for a prior year?**

You can file an *e-Postcard* for a prior year through one of our approved e-file service providers. However, you cannot file an *e-Postcard* for a prior year through the link on our site. For example, if the organization's tax year ended on December 31, 2009, and you attempt to file your 2009 *e-Postcard* after the close of 2010 tax year (December 31, 2010), the filing system only will allow you to file for 2010. While there is no penalty for late filing an *e-Postcard*, your tax-exempt status will be automatically revoked if you don't file for three consecutive years. **Note:** The requirement to file Form 990-N is an annual requirement.

**4. Are there exceptions to the requirement to file Form 990-N (*e-Postcard*)?**

Yes, exceptions to the filing requirement include organizations that are included in a group return, as well as churches, their integrated auxiliaries, and conventions or associations of churches.

**5. What organizations are ineligible to file the *e-Postcard*?**

The following organizations are not eligible to file the *e-Postcard* but must file different forms instead:

- Private Foundations must file Form 990-PF;
- IRC section 527 (political) organizations required to file an annual exempt organization return must file Form 990 or Form 990-EZ;
- Tax-exempt organizations with annual gross receipts that are normally greater than \$50,000 must file Form 990 or Form 990-EZ; and
- Section 509(a)(3) supporting organizations are required to file Form 990 or Form 990-EZ.

**6. Is a tax-exempt black lung benefit trust whose annual gross receipts are normally less than \$50,000 required to file the *e-Postcard*?**

Yes. A black lung benefit trust exempt under section 501(c)(21) must file the *e-Postcard* if its gross receipts fall under the filing threshold.

**7. Does an organization whose gross receipts are normally \$50,000 or less have to file the *e-Postcard* if its application for tax exemption is pending?**

Yes, but to do so an officer of the organization must first call Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow filing of the *e-Postcard*.

**8. Does my organization have to file the *e-Postcard* if it is a subordinate organization in a group exemption?**

If your organization is a subordinate of a parent organization and your organization is included on the parent's group return, you are not required to file the *e-Postcard*. The group return satisfies your reporting requirement. However, if you do not file as part of a group return and your annual gross receipts are normally \$50,000 or less, you must file the *e-Postcard*. Contact your parent organization if you are not sure if you are included in the group return and do not need to file the *e-Postcard*.

If your parent organization failed to include your organization in the list of subordinates provided to the IRS annually, your organization will not be recognized as part of the group exemption and you will not be able to file the *e-Postcard*. The best way to resolve this is to have the parent organization ask the IRS to update its records by writing to the following address:

Internal Revenue Service  
1973 North Rulon White Blvd  
Ogden, UT 84404-5402  
ATT: M/S 6273

Your organization will need to allow six weeks for the IRS to update its records before you can file your *e-Postcard*. Your organization should not be concerned if this delay causes your filing to occur after your *e-Postcard* is due because there are no late filing or delinquency penalties associated with the *e-Postcard*. Note, however, that an organization's tax-exempt status is automatically revoked if it does not satisfy its annual filing requirement for three consecutive years. *Please see letter, page 37 for instructions for reinstatement of tax-exempt status.*

**9. Is an organization required to file an *e-Postcard* if it was not required to file an application for tax exemption?**

Yes, certain organizations do not have to apply for tax exemption but still have an *e-Postcard* filing requirement. If your organization did not file an application for tax exemption because it is a section 501(c)(3) organization whose gross receipts in each taxable year are normally not more than \$5,000 or because it is exempt under another Code section, such as 501(c)(4), an officer of the organization should call Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow filing of the *e-Postcard*.

## 10. How do I file the *e-Postcard*?

The *e-Postcard* is filed electronically by answering fewer than ten questions in an online form. When you link to the system, you leave the IRS site and file the *e-Postcard* with the IRS through our trusted partner, Urban Institute. If you have trouble linking to the filing system through the IRS website, the URL for the Urban Institute is: <http://epostcard.form990.org>. The form must be completed and filed electronically. There is no paper form.

## 11. How much it cost to file the *e-Postcard*?

Filing the *e-Postcard* is free. To access the filing system, go to our [e-Postcard page](#) and then click on the link under **How To File**. Or go directly to the filing site at <http://epostcard.form990.org>. There is no paper form.

## 12. Do I need to purchase a computer and software to file the *e-Postcard*?

No, the IRS has created a simple internet-based process for filing the *e-Postcard*, so organizations do not need to purchase software to file. Organizations that do not have access to a computer can go to places that provide internet access to the public, such as their local library, to file the *e-Postcard*.

## 13. Do I need an email address to file the *e-Postcard*?

Yes, you will need an email address. The system uses the email address to activate your login ID and password and to notify you if your *e-Postcard* was accepted or rejected by the IRS. If rejected, the email will contain instructions on who to contact to resolve the problem.

## 14. How can I determine what my organization's tax year is?

A tax year is usually 12 consecutive months. There are two kinds of tax years:

- **Calendar Tax year:** This is a period of 12 consecutive months beginning January 1 and ending December 31; or
- **Fiscal Tax Year:** This is a period of 12 consecutive months ending on the last day of the month except December.

Generally, your tax year (or accounting period) can be found in the following documents:

- Your organization's by-laws.
- Your application for Federal tax-exempt status (Form 1023 or Form 1024) or the determination letter you received approving your tax-exempt status.
- The application, Form SS-4, your organization filed to get its employer identification number (EIN).
- A copy of a prior year return, Form 990 or 990-EZ that you filed with the IRS.

## 15. Can I file the *e-Postcard* before the close of my tax year?

No, you cannot file the *e-Postcard* until after the end of your tax year.

## 16. What information do I need to provide on the *e-Postcard*?

The *e-Postcard* is easy to complete. All you need is the following information:

- Organization's legal name –

- An organization's legal name is the organization's name as it appears in the certificate of incorporation or the organization's application for Federal tax-exempt status, unless a request was previously submitted to the IRS to have the name officially changed.
- Any other names your organization uses – If the organization is known by or uses other names to refer to the organization as a whole (and not to its programs and activities), commonly referred to as Doing-Business-AS (DBA) names, they should be listed.
- Organization's mailing address – The mailing address is the current mailing address used by the organization.
- Organization's website address (if you have one).
- Organization's employer identification number (EIN) –
  - Every tax-exempt organization must have an EIN, sometimes referred to as a Taxpayer Identification Number (TIN), even if it does not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. Your organization would have acquired an EIN by filing a Form SS-4 prior to requesting tax-exemption. The EIN is a 9-digit number and the format of the number is NN-NNNNNNN (for example: 00-1234567).
  - If you do not know your EIN, you may be able to find it on the organization's bank statement, application for Federal tax-exempt status, or prior year return.
  - Please note that the EIN is not your tax-exempt number. That term generally refers to a number assigned by a state agency that identifies organizations as exempt from state sales and use taxes.
  - If you do not have an EIN, see the instructions for Form SS-4 for different ways to apply for an EIN. DO NOT use the EIN of a parent or other organization.
- Name and address of a principal officer of your organization –
  - Usually president, vice president, secretary or treasurer – often specified in the organization's by-laws.
- Organization's annual tax year –
  - Like any tax payer, exempt organizations must keep books and records and file returns based on an annual accounting period called a tax year. A tax year is usually 12 consecutive months that can either be a calendar year or a fiscal year and is often specified in the organization's by-laws.
- Answers to the following questions:
  - Are your gross receipts still normally \$50,000 or less?
  - Has your organization terminated or gone out of business?

## 17. Why do I need to provide this information?

The Pension Protection Act of 2006 added this filing requirement to ensure that the IRS and potential donors have current information about your organization.

## 18. Will I get confirmation that I filed the e-Postcard?

Yes, you will receive an email from the filing system indicating whether your *e-Postcard* was accepted or rejected by the IRS. If rejected, the email will tell you who to contact to help resolve the problem. In addition, once you submit the *e-Postcard* to the IRS you can view the **Check Filing Status** page where you can view and print an image of the *e-Postcard* for your records.

**19. If my information changes or I make a mistake, can I amend the *e-Postcard* after submitting it to the IRS?**

No, you cannot file an amended *e-Postcard*. You can make corrections or update your information when you file your next *e-Postcard* in a subsequent year.

**20. How will the public get access to information on the *e-Postcard*?**

The public can view an individual organization's *e-Postcard* or download the entire data base of electronically filed *e-Postcards* at a disclosure site on the Charities and Non-Profits page of the IRS Web site. To locate the links to the disclosure site, go to [www.irs.gov/eo](http://www.irs.gov/eo), click on "...Form 990-N (*e-Postcard*)" and then scroll down to **Search for *e-Postcards* – Public Disclosure**.

**21. I received a letter from the IRS about the *e-Postcard*, but I am no longer with the Organization and I am unable to forward the letter; what should I do?**

Call Customer Account Services toll-free at 877-829-5500 and explain the situation.

**22. When my organization attempted to file the *e-Postcard*, it received an error message indicating the EIN was incorrect. What should we do?**

If you are certain that your EIN was entered correctly, the IRS may not have your organization listed as a tax-exempt organization. This may be because your application for tax exemption is pending or you did not apply for tax exemption. If this is the case, an officer of the organization should contact Customer Account Services at 1-877-829-5500 (a toll-free number) and ask that the organization be set up to allow for filing of the *e-Postcard*.

**23. What should I do if another organization filed an *e-Postcard* using my organization's employer identification number?**

If you cannot file your *e-Postcard* because another organization used your employer identification number (EIN), you must contact the IRS Customer Account Services at 1-877-829-5500 (a toll-free number) and explain the situation. In most instances, you will be able to file your *e-Postcard* using your EIN, and IRS will notify the other organization of its error. This situation sometimes occurs when a subordinate organization inadvertently uses the EIN of a related organization or the parent organization.

**24. Can I file Form 990 or Form 990-EZ instead of the *e-Postcard*?**

Yes, but please note that if you choose to file an annual information return (Form 990 or Form 990-EZ) instead of the *e-Postcard*, you must file a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy the annual filing requirement. Also, you be assessed a late filing penalty if you file Form 990 or Form 990-EZ late.

**25. What happens if I file the *e-Postcard* late?**

The IRS will send you a reminder notice if you do not file your *e-Postcard* on time, but you will not be assessed a penalty for late filing an *e-Postcard*. However, it is critical that you file within the 3-year period described in Failure to File and Reinstating Exempt Status. (See Page 39)

**26. What happens if I fail to file the *e-Postcard*, or a Form 990 or 990-EZ?**

An organization that fails to file the required *e-Postcard* (or information return) for three consecutive tax years will automatically lose its tax-exempt status. The revocation of an organization's tax-exempt status will not take place until the filing date of the third year. For example, if your first *e-Postcard* is due on May 15, 2009 (for tax year 2008) and you do not file in 2009, 2010, or by the May due date for 2011, you will lose your tax exempt status effective on the 2011 due date.

**27. Can an organization have its tax-exempt status reinstated if it was revoked for failing to file for three consecutive years?**

Yes, but you must apply (or reapply) and pay the appropriate use fee to have your tax exempt status reinstated if it was revoked because you failed to file for three consecutive years. An exemption application is required even if your organization was not originally required to file an application. Reinstatement of exempt status, if the application is approved, will generally be effective the date the application was filed, although reinstatement may be retroactive to the date of revocation if the organization shows it has reasonable cause for not filing for three consecutive years. Reinstatement of tax-exempt status may be retroactive to the date of revocation if the organization can show it had reasonable cause for not filing. To apply for tax-exempt status, use Form 1023, Application for Recognition of Exemption, (if you are a section 501(c)(3) organization) or Form 1024, Application for Exemption under Section 501(a) (for other types of tax-exempt organizations).

**28. Whom should I contact if I'm having trouble with the e-Postcard website?**

If you experience a problem with the *e-Postcard* filing system, such as a problem logging on to the system, send an email describing the problem to [epostcard@urban.org](mailto:epostcard@urban.org)

**29. How can I get the latest information about filing the *e-Postcard* (Form 990-N)?**

For the latest information about electronically filing the *e-Postcard*, you can:

- Sign up for Exempt Organization's EO Update, a regular email newsletter that highlights new information posted on the charities pages of irs.gov. To subscribe go to [www.irs.gov/eo](http://www.irs.gov/eo) and click on EO Newsletter
- Check our website at [www.irs.gov/eo](http://www.irs.gov/eo)
- Call our customer function toll-free at 1-877-829-5500

**Form 990-EZ and Form 990 can be downloaded from the LCI website following this path:  
Main Page /Member Center/Resources/Publications/Legal**

**There is a list of tax related resources and information, including the above-mentioned forms. Also available is a link to the IRS website.**

## INSTRUCTIONS FOR REINSTATEMENT OF TAX-EXEMPT STATUS

Dear Lions Club:

IRS issues letters revoking the tax-exempt status of numerous organizations, including several Lions Clubs, for failure to file information returns for three consecutive years. In particular, revocations resulted from a failure to file required annual electronic notices, known as the Form 990-N e-Postcard, for three (3) consecutive years. Many smaller organizations were not required to file annual information returns prior to 2007. Every exempt organization must now file a return annually.

If your club received a letter from the IRS stating that your tax-exempt status has been revoked, please follow the instructions in the attachment to this letter to reinstate your Club's tax-exempt status. If your application is accepted, the IRS will issue a letter reinstating your Club's tax exemption retroactive to the date of revocation.

The packet you send to the IRS must include:

1. Cover letter to the IRS
2. IRS Form 1024 (Application for Recognition of Exemption under Section 501(a))
3. Attachments to IRS Form 1024
4. IRS Form 8718 with appropriate fee

Please follow the attached instructions carefully to complete the IRS FORM 1024 and attachments. Carefully review the portions of the form already completed, and make changes to any responses that are incorrect.

**Important Note:** This information is provided as a guide and should you have specific questions related to your Lions Club, we recommend that you seek a tax professional for further guidance.

Very truly yours,  
Any J. Pena  
Senior Attorney

The above letter with accompanying forms and further instructions can be found on the Lions Clubs International website, following this pathway from main: Member Center> Resources>Publications and Forms>Legal Forms and Publications. Under the **Tax** heading you will find the following PDF: Reinstatement of tax-exempt status (tax-exempt reinstatement.pdf)

## IMPORTANT INFORMATION FOR ALL DISTRICTS AND CLUBS SUBJECT TO UNITED STATES TAX LAWS

### RE: UNRELATED BUSINESS INCOME TAX (UBIT)

The existing provisions concerning liability for “unrelated business income” tax are applicable to organizations exempt under Section 501(c)(4) of the 1986 Internal Revenue Code. Districts and clubs are exempt under this section. This is a tax on income realized from an “unrelated trade or business” regularly carried on by such exempt organizations. If a district or club has “unrelated business income,” it may be liable for payment of this tax. The effect of these provisions on the normal fundraising activities of districts and clubs may be summarized, generally, as follows:

- A) Definition of Unrelated Business Income. By definition, the term “unrelated business income” does **not** include:
- 1) *Income from a trade or business in which substantially all the work is performed for the organization without compensation, i.e. by volunteer help;*
  - 2) *Income from a trade or business which is not “regularly carried on;”*
  - 3) Income in the form of dividends or interest from a district/club’s ordinary and routine investments (unless received from an entity controlled by the district or club);
  - 4) Income in the form of rentals from real property (unless received from an entity controlled by the district or club or from a debt-financed property);
  - 5) Income in the form of rentals of personal property leased with real property (if the rent from the personal property is 10% or less of the total rents under a lease);
  - 6) Income from a trade or business which sells merchandise, substantially all of which is donated;
  - 7) Income from conduct of bingo games, which are not ordinarily carried out on a commercial basis and do not violate any state or local law.
- B) The ordinary fundraising activity of a district or Lions club is considered to be a trade or business within these provisions. The question then is whether an activity falls within one of the aforesaid categories. If an activity is not “regularly carried on,” or it is run substantially by volunteer help, or it consists substantially of the sale of “donated” merchandise, then the income realized therefrom will **not** be subject to the “unrelated business income” tax.

With respect to the phrase “regularly carried on” and intermittent fundraising activities, the regulations state the following:

Income producing or fundraising activities lasting only a short period of time will not ordinarily be treated as regularly carried on if they recur only occasionally or sporadically. Furthermore, such activities will not be regarded as regularly carried on merely because they are conducted on an annual recurrent basis. Accordingly, income derived from the conduct of an annual dance or similar fundraising event for charity would not be income from a trade or business “regularly carried on.” Reg. Sec. 1.513-1(c).

**Thus, the income realized in the normal fundraising activity of a district or club** (a dance; horse show; sale of lightbulbs, candy, brooms, raffle tickets, etc.; concert; play; style show; car or snowmobile race; sporting event; turkey shoot; etc.) is **not** “unrelated business income.”

However, if a district or club carries on an income producing activity (other than rental of property as above described) which:



- (1) Runs for the length of a “season” (such as horse racing) during which such an income producing activity would normally be run; or
  - (2) Operates on a regular basis throughout a fiscal year, i.e. in a manner similar to a comparable trade or business of a commercial enterprise (such as operating a parking lot one day each week or a restaurant open to the public on a regular basis throughout the year, etc.), then the respective district or club will have “unrelated business income” with respect to such activity and may be liable for the tax imposed thereon. Any district or club in this situation should consult a qualified local attorney or accountant to determine any tax liability it may have.
- (C) Each district and club must file, annually, an Information Return known as Form 990EZ or Form 990 if it meets the criteria established by the IRS. In addition, each district or club which has gross “unrelated business income” of \$1,000 or more must also file Form 990-T (this is an income tax return and not merely an information return). If the gross “unrelated business income” in the taxable year is \$25,000 or less, some detailed portions of Form 990-T need not be completed. You should consult the form and related instructions for more information.

It can be seen from the above that most districts and clubs will have no involvement with the “unrelated business income” tax or Form 990-T.

If you have any specific questions, please contact the Legal Division at Lions Clubs International or the IRS Tax Exempt and Government Entities Customer Account Services at (877) 829-5500. The IRS toll-free telephone service is available Monday through Friday from 8:30 a.m. to 5:30 p.m. (Eastern Standard Time).

Revised: September 2005

## TAX ISSUES AND REGULATIONS AFFECTING LIONS CLUBS AND LEADERSHIP

***Disclaimer:** Please note that the content contained in this material is for informational purposes only and is not intended to be deemed legal or tax advice. **TAX ADVICE NOTICE:** Tax advice, if any, contained in this material does not constitute a “reliance opinion” as defined in IRS Circular 230 and may not be used to establish reasonable reliance on the opinion of counsel for the purpose of avoiding the penalty imposed by Section 6662A of the Internal Revenue Code.*

### INTRODUCTION TO TAX EXEMPTION

#### Exemption for LCI and Charter Clubs

Lions Clubs International (LCI) is exempt from federal income taxation under § 501(c)4 of the Internal Revenue Code (IRC). When a Lions Club receives its charter from LCI, it is granted 501(c)4 tax-exempt status under LCI Group Exemption number 0239. When granting the Group Exemption to LCI, the IRS noted that the Association is “the parent organization of clubs operating in 150 countries and geographical locations around the world. All such clubs have as their primary functions the performances of activities which must serve to alleviate in some way a need in their respective communities, which is financed through funds raised from members of the public.” (IRS Ruling Letter, June 11, 1981). This seminar will discuss what it means to be a 501(c)4 organization, the difference between a 501(c)4 and an organization exempt under 501(c)3, and the tax filing requirement for clubs. In addition, we will cover incorporating your club and creating a foundation.

#### What does 501(c)4 mean?

IRS § 501(c)4 provides the tax exemption for “[c]ivic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare.” Therefore, organizations are exempt from paying federal income tax. **However, LCI and its chartered clubs are not “charitable organizations,” as defined in IRC § 501(c)3, and donations made to LCI and local clubs are not tax-deductible under IRC § 170.**

#### Disclosure requirements for deductions.

Contributions to 501(c)4 organizations are NOT deductible as charitable contributions for federal income tax purposes. In certain circumstances, tax-exempt organizations that are not eligible to receive tax-deductible contributions (501(c)4 organizations) must disclose, in any fundraising solicitation, in an express statement (in a conspicuous and easily recognizable format), that contributions to the organization are not deductible for federal income tax purposes. Please note that this disclosure requirement applies to a fundraising solicitation: if the organization soliciting the funds normally has a gross receipts over \$100,000 per year, the solicitation is part of a coordinated fundraising campaign that is soliciting more than 10 persons during the year, and the solicitation is made in written or printed form, by television or radio, or by telephone.

### TAX FILING – CLUB RESPONSIBILITIES

Obtaining an EIN. Every Club and / or District must have an employer identification number (EIN), even if it will not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. To apply for an EIN, you should obtain Form SS-4 and its instructions from the IRS. You may also apply for an EIN online ([www.irs.gov/charities](http://www.irs.gov/charities)), by telephone (1-800-829-4933), or by fax (fax number at the location accepting applications from your state). It is important that the Clubs and Districts are using the correct EIN for their annual filing. Failure to use the correct EIN will result in revocation of the 501(c)4 exemption. Should your club or District have the wrong EIN, you may correct the records with the IRS through their Exempt Organizations (EO) customer service at 877-829-5500.

Filing Requirements. Under the Pension Protection Act of 2006, most small tax-exempt organizations whose gross receipts are \$25,000 or less (\$50,000 or less for tax years 2010 and later) must file form 990-N, *Electronic Notice (e-Postcard) for tax-Exempt Organizations not Required to File Form 990 or 990-EZ*. Before this law was enacted, these small organizations were not required to file annually with the IRS. This means that ALL clubs and districts must annually file a 990-N, 9990-EZ or 990.

E-Postcard Filing. If your club is eligible to file a 990-N, then it must provide the following information on the 990-N: the club's legal name; any other names the club uses; the club's mailing address; the club's website address (if applicable); the club's taxpayer identification number (TIN or EIN); name and address of principal officer of the organization (President); the fiscal year the club runs by which should be June through July; a statement that the club's annual gross receipts are normally \$25,000 or less (\$50,00 or less beginning with the 2010 tax year); and if applicable a statement that the club has been cancelled or is planning on cancelling.

When to file: Forms 990, 990-EZ and 990-N must be filed by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the end of the organization's annual accounting period. For example, if the club's tax period ends on December 31, 2011, the form is due May 2012. Please note that ***an organization cannot request an extension for filing the Form 990-N.***

Revocation: If a Lions Club or District fails to file timely a Form 990, 990-EZ or 990-N, then their exemption will be revoked by the IRS. This is regardless of whether they are part of a group exemption like Lions Clubs or Districts. The IRS issued instructions for organizations wishing to get reinstated. As part of this, the IRS issued guidance on how organizations can apply for reinstatement of their tax-exempt status, including retroactive reinstatement. In addition, the IRS announced transition relief for certain small tax-exempt organizations – those with annual gross receipts of \$50,000 or less for 2010 – that were made subject to the new “postcard” filing under the Pension Protection Act. The relief allows eligible small organizations to regain their tax-exempt status retroactive to the date of revocation and pay a reduced application fee of 4100 rather than the typical \$400 or \$850 fee. Full details are available in Notice 2011-43, Notice 2011-44 and Revenue Procedure 2011-36, issued by the IRS. If an organization appears on the list of organizations whose tax-exempt status has been automatically revoked, it is because IRS records indicate the organization had a filing requirement and did not file the required returns or notices for three consecutive years. Any organization that wishes to receive retroactive reinstatement under the new rules has to file an application for recognition of exemption. Therefore, either a Form 1023 or 1024 has to be filed EVEN IF they didn't have to file one initially, such as an organization covered initially under a group exemption like Lions. There are two processes from there, depending upon what filing was missed resulting in the revocation. If the organization / club had less than \$25k in income and was only required to file the 990N, reinstatement is fairly straightforward. The organization only has to explain that it wasn't required to file a 990 or 990EZ and then must file the IRS Form 1023 or 1024, depending upon the classification, and pay \$100 filing fee. However, for organizations that had to file a 990EZ or 990, it will be more difficult because they have to establish reasonable cause for failure to file. For those organizations we recommend that they work with local counsel or tax professionals to assist them in getting reinstated with the IRS.

## **INCORPORATION**

Many clubs may wish to incorporate their club in their local state or jurisdiction. This is something that will benefit the club and is encouraged by Lions Clubs International.

Benefits to incorporating. There are several benefits to incorporating your club or district. Following are a few:

- i. In most jurisdictions, individual club members are not liable, individually or severally, in lawsuits against the club. Liability is limited to the capital or assets of the club.
- ii. Some states may not allow an unincorporated association of volunteers to hold title to property. Property ownership would require a “trustee” arrangement where some other party holds title for the club. Even where unincorporated associations may hold title, legal setup does not serve the members’ interest as well as incorporation.
- iii. Legal documents, such as contracts are more easily handled under a corporate structure.
- iv. Tenure of a corporation is perpetual in nature.

Annual Filing Requirements. Annual filing requirements that vary state to state. If a club determines that is in its best interest to incorporate, it should be aware that there are various filing requirements that they must fulfill in the state or local jurisdiction in which they operate. Therefore, it is important for the club to research the requirements before they decide to incorporate or secure the services of a provider like CT to assist them.

Authorization to Incorporate. Before a club is incorporated, they must submit their proposed Articles of Incorporation to Lions Clubs International Legal Division for approval. The following conditions must be met before incorporating.

- i. The Articles of Incorporation must contain a jurisdictional statement that states that the club is subject to International Constitution & By-Laws;
- ii. The Purposes enumerated must remain the same as those in the International Constitution & By-Laws; and
- iii. The Name of club should be the same as our records.

Lions Clubs International is required to maintain complete records of all Lions clubs that become incorporated. At the start of each year, it is necessary for LCI to file with the IRS a list of clubs that become incorporated during the preceding year. Therefore, if your club incorporates, please notify the Legal Division immediately.

## **FOUNDATIONS**

A Lions Foundation formed in accordance with IRC 501(c)3 would be eligible to obtain a 1023 exemption number from the IRS which would qualify a contributor’s donation as tax deductible to the extent allowed by law. Other benefits available to a 501(c)3 organization include exemption from property and sales taxes in most states.

To form a Lions Foundation, the by-laws and policies of Lions Clubs International provide the applying Club or District must request authorization from Lions Clubs International. Also, the applying Lions Foundation must satisfy criteria established by the International Board of Directors. Through the member benefit program established through CT, a Lions Club or District can engage the services of CT in forming a Lions 501(c)3 Foundation that satisfies the criteria established by the International Board of Directors. If your club or district decides to take advantage of this membership benefit program with CT and establish such a foundation, please submit the following documents directly to CT and CT will coordinate the review and authorization by the Lions Clubs International Legal Division and handle all necessary filing.

1. A completed application for use of the Lions name and/or emblem
2. A copy of the minutes or resolution of the club and/or district indicating the support of the Lions Club or District in the formation of the Lions Foundation.
3. A copy of the proposed Articles of Incorporation and Constitution and By-Laws for the Lions Foundation.

Of course, a Club or District always has the option of handling all necessary filing to establish a Lions Foundation on its own. In that case, the club or district may submit the required documents directly to the LCI Legal Division for review and authorization.

IRS Assistance:

IRS Exempt Organization Website – [www.irs.gov/eo](http://www.irs.gov/eo)  
 Web based training – [www.stayexempt.org](http://www.stayexempt.org)  
 EO Customer Service – (800) 829-5500

Incorporation/Foundation Assistance:

CT, a Wolters Kluwer Company  
 Chicago Team 3  
 208 S LaSalle, Suite 814  
 Chicago, IL 60604  
 Phone: 866-331-2303  
 Fax: 312-750-0660  
 Email: [lionsclubs@wolterskluwer.com](mailto:lionsclubs@wolterskluwer.com)

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**Chart of State Nonprofit Registration and Solicitation Requirement Resources**

State	Governing Law	Website
Washington	RCW Title 19.09 and Title 24	<a href="http://www.secstate.wa.gov/charities">www.secstate.wa.gov/charities</a> <a href="http://apps.leg.wa.gov/rcw/default.aspx?Cite=24">http://apps.leg.wa.gov/rcw/default.aspx?Cite=24</a>

Disclaimer: Information provided above is not intended for use as legal advice. All links to third party are a general resource and LCI makes no representations or warranties as to accuracy or timeliness.

Rev. 2/2013.

## MEMBERSHIP CATEGORY CHART

Category	Prompt payment of dues (club, district & Int'l)	Participation in club activities	Conduct reflecting favorable image
ACTIVE	YES	YES	YES
AFFILIATE	YES	YES, When able	YES
ASSOCIATE	YES, CLUB ONLY	YES, When able	YES
HONORARY	NO, Club pays applicable Int'l & district dues	NO	YES
LIFE	YES, district & club only – NO Int'l dues obligation	YES, When able	YES
MEMBER AT LARGE	YES	YES, When able	YES
PRIVILEGED	YES	YES, When able	YES

Category	Eligibility to seek club, district or Int'l office	Voting Privileges	Delegate at District or Int'l Convention
ACTIVE	YES	YES	YES
AFFILIATE	NO	Club Matters Only	NO
ASSOCIATE	NO	District Convention (Primary) Club Matters Only (Both)	NO
HONORARY	NO	NO	NO
LIFE	Yes, If fulfills obligations of Active Member	Yes, If fulfills obligations of Active Member	Yes, If fulfills obligations of Active Member
MEMBER AT LARGE	NO	YES, Club Matters Only	NO
PRIVILEGED	NO	YES	YES



**APPLICATION FOR 2020-2021 MD19 TREASURER'S EXCELLENCE AWARD**

In order to receive the Treasurer's Excellence Award, the Treasurer must have met the following criteria during the 2020-2021 year and the Club Secretary must fill out this form and send it to the MD19 Office by July 25<sup>th</sup> of the following Lions year. Must be signed by both Club President and Club Secretary. A maximum of 325 points can be earned with 290 points needed to qualify for this award.

Club No. (4 or 6 digits) Club Name Dist./Zone Date

*(Please Print)* 2020-2021 Club Treasurer

**THE FOLLOWING REQUIREMENTS MUST BE FULFILLED: (please Check boxes)**

- 1. The Treasurer shall have served faithfully and diligently, for a minimum of six (6) months, during his/her term of office as attested to by the Club President.
- 2. **TREASURER PREPARATION:** The Club Treasurer shall attend a treasurer training session at the zone or district level. Attendance at the meeting will be reported on the Leadership Training Form and/or the Club Visitation form. If the training session was not held by the preceding Zone Chairperson, or by the District, the current Zone Chairperson, or the District, may hold a training session by September 30th. **(50 points)**

Place & Date of Club Officer Training

- 3. Treasurer shall attend his/her club planning session during term of office **(15 points)**

Date of Planning Session

- 4. Treasurer shall attend his/her District Conference during his/her term of office. **(25 points)**
- 5. Treasurer shall attend the MD19 Annual Convention during his/her term of office. **(25 points)**
- 6. **GOOD FINANCIAL STANDING:** His/her club shall be in good financial standing with the Multiple District as of July 1st. **(25 points)**. And semi-annual MD19 dues paid in or before September and March. **(25 points)** **Total 50 points possible**
- 7. **FILING TAX RETURNS:** Timely file the required annual IRS tax return for the previous fiscal year. If there is no requirement in the club's jurisdiction for filing a tax return, points are automatically awarded. **(50 points)**
- 8. **ANNUAL CLUB BUDGET:** By September 30 of the current physical year present and have approved a budget for the club and its foundation if applicable. **(50 points)**
- 9. **FINANCIAL REPORTS TO THE CLUBS BOARD OF DIRECTORS..... (max 60 points)**  
Present a monthly report of the financial activities to the board of directors. **(5 points per report per month)**

Signed by:

2020-2021 Club President

2020-2021 Club Secretary