



# Lions Clubs International

Dear Lions:

All Lions Clubs, Districts and Multiple Districts that have annual gross receipts of \$50,000 or less and do not have to file Form 990 or 990-EZ, must file the [e-Postcard](#) (also known as 990-N). Please note that this is an IRS requirement.

Please refer to the following chart regarding annual filing requirements:

2009 Tax Year (Filed in 2010 or 2011)	Form to File
Gross receipts normally less than \$25,000	990-N
Gross receipts greater than \$25,000 and less than \$500,000, and Total assets less than \$1.25 million	990-EZ or 990
Gross Receipts greater than \$500,000 or Total assets greater than \$1.25 million	990
2010 Tax Year (Filed in 2011 and later)	Form to File
Gross receipts normally less than \$50,000	990-N
Gross receipts greater than \$50,000 and less than \$200,000, and Total assets less than \$500,000	990-EZ or 990
Gross receipts greater than \$200,000 or Total assets greater than \$500,000	990

The e-Postcard is due by the 15th 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 15th each year. Please note that *an organization cannot request an extension for filing the Form 990-N.*

If you do not 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. A club may get reinstated if they complete an [application](#) for recognition of exemption even if they originally fell under a group exemption.

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 a Form SS-4 and its Instructions from the IRS. You may also apply for an [EIN online](#), 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.

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.

Kind Regards,

Legal Division

Lions Clubs International