



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 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

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