

## **U.S. AND ILLINOIS GOVERNMENT FILING RULES FOR LIONS CLUBS**

Government annual filings for Lions clubs are important to keep current. Late filing penalties can be severe. If a club's officers have questions, please ask your cabinet officers who to contact in our District to help you through these tough rules. Also, we can have training sessions to review these financial matters with you in more detail than can be presented here.

Lions Clubs International (LCI) and its member clubs have received a group federal tax exemption 0239, under Internal Revenue Code §501(c)(4). Each club is reported under this exemption by LCI.

Clubs must verify using the LCI website that the Federal Employer's Identification Number (FEIN) LCI uses for their club is the one that the club uses for its filings, and resolve any discrepancies.

All Lions clubs are required to file the annual online Federal Form 990-N or Form 990 or 990-EZ Information Return or with the IRS.

Having previously registered as an Illinois charity, each club must also file an Annual Financial Report Form AG990-IL with the Office of the Illinois Attorney General:

Attn: Charitable Trust Bureau  
ANNUAL REPORT SECTION  
100 W. Randolph St., 3rd Fl.  
Chicago, IL 60601  
312-814-2595

Clubs which are corporations will also file an annual report with the Illinois Secretary of State:

Office of the Secretary of State  
Springfield, IL 62756  
217-782-7808