



# Lions Clubs International

300 W 22ND STREET • OAK BROOK ILLINOIS 60523-8842 USA • 630.571.5466

In response to your recent request regarding the association's exemption, enclosed is a copy of the original group exemption letter dated December 4, 1940, which exempts Lions Clubs International and all Lions clubs from federal income tax.

The association and its clubs are exempt from federal income tax under Internal Revenue Code Section 501(c)4 which is evident from the enclosed 1972 supplemental letter. For your information, the Group Exemption Number is 0239. Organizations which meet the tax definition of "charitable" are exempted under Section 501(c)3. At present we are unable, under our corporate purposes, to gain exemption under this Section.

Please refer to the association's web site at [www.lionsclubs.org](http://www.lionsclubs.org)  
(<http://members.lionsclubs.org/EN/resources/publications-forms/legal.php>) for further tax information.

If I may be of further assistance, please do not hesitate to contact me.

Sincerely,

Amy J. Peña  
General Counsel

AJP:kw

Enclosures: Original Group Exemption Letter dated December 4, 1940  
IRS Supplemental Letter dated 1972



TREASURY DEPARTMENT  
WASHINGTON

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:T:l  
LLA

International Association of Lions Clubs,  
332 South Michigan Avenue,  
Chicago, Illinois.

Sirs:

Reference is made to evidence submitted for use in determining your status and the status of your districts and subordinate clubs for Federal income and employment tax purposes.

The records of the Bureau disclose that under date of December 20, 1926, you were held exempt from Federal income tax under the provisions of section 231(9) of the Revenue Act of 1926 and the corresponding provisions of prior revenue acts.

It is the opinion of this office, based upon the evidence presented, that you and your districts and subordinate clubs appearing in four revised copies of the "Annual Directory Lions International", of August, 1940, are exempt from Federal income tax under the provisions of section 101(9) of the Internal Revenue Code and the corresponding provisions of prior revenue acts.

Accordingly, you and your districts and subordinate clubs appearing in the "Annual Directory Lions International" will not be required to file returns of income unless there is a change in the character, purposes, or method of operation of your organization or of your districts and subordinate clubs. Any such changes should be immediately reported by you to this Bureau in order that the effect of the changes upon your present exempt status may be determined.

You should furnish the Bureau annually on the calendar-year basis lists in quadruplicate, showing only the names and addresses of any districts and subordinate clubs which were chartered during the calendar year and the names and addresses of any districts and clubs which for any reason ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether or not the information heretofore submitted by you, and on which this ruling is based, is applicable in all respects to the new districts and clubs appearing on the lists, and should be forwarded so as to reach this office not later than February 15 of the following year.

DEC 4 1940

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LIONS INTERNATIONAL  
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AN'S

International Association of Lions Clubs.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code, also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you and your district and subordinate clubs will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

The determination of your status and that of your districts and subordinate clubs for Federal employment tax purposes will be made the subject of a separate communication.

A copy of this ruling is being transmitted to the collectors of internal revenue for the various districts in which your districts and subordinate clubs are located.

By direction of the Commissioner.

Respectfully,

  
Deputy Commissioner.

Department of the Treasury

Internal Revenue Service  
Washington, DC 20224



RECEIVED  
ROY SCHAEZEL

12-21-1972

General Counsel  
LIONS INTERNATIONAL

Gentlemen:

Date:

AUG 24 1972

In reply refer to:

Form M-3444  
T:MS:EO:R

► The International Association of  
Lions Clubs  
c/o Roy Schaezel  
York and Cermak Roads  
Oak Brook, Illinois 60521  
EIN 36-1263962 DO 36

Date of original group exemption letter: December 4, 1940  
I.R. Code: Section 501(c)(4)

Based on the information supplied, we rule that the new subordinates you recently submitted for addition to your group exemption roster are exempt from Federal income tax under the section of the Internal Revenue Code shown above. This ruling supplements your original group exemption letter.

Each subordinate is required to file Form 990, Return of Organization Exempt From Income Tax, if its annual gross receipts are normally more than \$5,000. If filing is required, and if you do not include the subordinates in a group return, each must file the Form 990 by the 15th day of the fifth month after the end of its annual accounting period.

The new subordinates are not required to file a Form 1120 income tax return. However, if they are subject to tax on unrelated business income under section 511 of the Code, they must file Form 990-T.

The new subordinates are liable for social security taxes under the Federal Insurance Contributions Act and, if they employ four or more individuals, for the tax under the Federal Unemployment Tax Act.

Next year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your subordinates:

1. A statement describing all changes during the year in the purposes, character, or method of operation of your subordinates.

2. A list showing the name, employer identification number (if the subordinate is required to file Form 990), and mailing address, including ZIP Code, of each subordinate on your group exemption roster that during the year:

- a. changed its name or address;
- b. was deleted from the roster; or
- c. was added to the roster.

A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected subordinates according to the three categories above.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:

- a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;
- b. a statement that each has given you written authorization to add its name to the roster; and
- c. a list of those to which the Service previously issued separate rulings or determination letters relating to exemption.

4. If applicable, a statement that your group exemption roster did not change during the year.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

Thank you for your cooperation.

Sincerely yours,

Acting



Chief, Rulings Section  
Exempt Organizations Branch