

# LIONS CLUBS HAVE A NEW FILING REQUIREMENT

It's short, easy and electronic – it's the new E-Postcard.

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 \$25,000.00 or less and does not have to file Form 990 or 990-EZ you must file the E-Postcard (also known as 990-N)
- 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, 2008.
- What information does your club need to provide on the E-Postcard?
  - A legal name and mailing address and any other names used
  - A Web address if one exists
  - Employer identification number (EIN)
  - Organization's annual tax period
  - The name and address of a principal officer, and
  - 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.