

# LIONS CLUBS HAVE A NEW FILING REQUIREMENT

It's short, easy and electronic – it's the new E-Postcard and it's required by the IRS. 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\* or less and does not have to file Form 990 or 990-EZ, you must file the e-Postcard (also known as 990-N). Please note that this is an IRS requirement.
- 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<sup>th</sup> each year.
- 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](http://irs.gov).
- \* The IRS intends to increase the Form 990-N (e-postcard) filing threshold from \$25,000 in gross receipts to \$50,000 in gross receipts, beginning with the 2010 tax year, filed in 2011.