
Club Treasurer Roles and Responsibilities

He/she shall:

1. Receive all monies, from the secretary and otherwise, and deposit the same in a bank or banks recommended by the finance committee and approved by the board of directors.
2. Pay out monies in payment of club obligations only on authority given by the board of directors.
3. Have custody and keep and maintain general records of club receipts and disbursements.
4. Prepare and submit monthly and semi-annual financial reports to the board of directors of this club.
5. Give bond for the faithful discharge of his/her office in such sum and with such surety as determined by the board of directors.
6. Deliver, in a timely manner, at the conclusion of his/her term in office, the financial accounts, funds and records of the club to his/her successor in office.

Questions and Answers, 6-21-13 Club Treasurer Webinar

Q: Please discuss the need for a club to have two bank accounts and what specifically would fall under "administrative expenses?"

A: It is important to have two distinct bank accounts to separate the administrative activity (dues, club lunches, etc.) from public or fundraising account (spaghetti dinner, wine tasting, bingo, etc.) The administrative funds should be used to support club activities and pay dues. The fundraising account should be used to support your club's community service activities. Therefore the two separate accounts are required. Your club may agree to transfer funds from the administrative account to fund the fundraising account, but never transfer funds from fundraising to the administrative account.

Funding the administrative account can be accomplished by ensuring everyone pays their share of dues from LCI, District and State, and include funds for the club as well.

Administrative expenses are those incurred to support the club, such as dues from International, District and State, as well as lunches, and club parties. Fundraising accounts are separate from the administrative accounts, as those funds are received or paid out are for support of your local community project in the manner in which your club agrees.

Activities such as your local food pantry, school, disaster relief, etc., are examples of those that would be paid from your fundraising account. Again your club may decide to transfer funds from your Administrative Account to support your fundraising activities, but never the other way around.

Q: Reference payment through Chase; do the clubs get full credit, e.g. \$100.00USD.

A: If payment is processed in the amount of \$100 through the Chase website, then \$100 will be credited to your club's account. If your bank charges a fee to process this payment, it will be deducted from your personal account. This is the same for credit cards or for e-checks.

Q: I need to find out how to get to the leadership webinars web page.

A: The address for the recording of club secretary webinar and the club treasurer webinar (after all sessions are completed) is <http://www.lionsclubs.org/EN/member-center/leadership-development/development-programs/webinars.php>

Q: How do I locate the leadership development section of the web site? What website do I go to?

A: The LCI website is www.lionsclubs.org

Q: The online payments, what payments are those for?

A: Online payments are applied to your club's account to pay dues billed for membership in your club, and for other transactions such as club supplies, or Leo Billing. Your club will be billed for the first semester 2013-14 on June 30th. You may decide to pay this billing online or pay using your normal payment method.

Q: Isn't audit a professional name and clubs should do a review.

A: While it is a professional term, Lions Clubs is run by volunteers therefore in that context what we mean is that every member should be aware of what is happening with all funds and there should be complete transparency with all financial affairs of the club.

Q: Are there any related charges when paying through a bank?

A: Not with Lions Club International, only with what your bank may charge.

Q: Can you make payment with Canadian Visa card?

A: Yes

Q: Can we make the payment by NEFT/ RTGS

A: Online payments can be made using a credit card or e-check issued on a U.S. Bank. Payments using local currency should be processed using your normal payment method.

Q: If we send the payment by demand draft, by the time the draft reaches Mumbai officer, the dollar conversion rates changes. Can the rate as on the date of draft can be considered?

A: The draft should reach the Mumbai Office prior to the end of the month to ensure the conversation rate is awarded as expected. We cannot only consider the date of the draft as other delays may affect the receipt at the Mumbai Office. Please ensure your payment is issued closer to the beginning of the month to ensure the rate used is the same reflected on your club's statement.

Q: If a family member wants to change his address, what will be financial implications? 1. Whether he will be charged entry fee or not? 2. Whether he will be charged half or full annual charges.

A: One provision of being a family unit is that all members must live in the same dwelling. If you change one address, you must change them all.

Q: How do you print a list of members? Roster for meetings?

A: After logging in, follow this path: My Lions Club > Reports to find a list of reports available including the Club Attendance Sheet.

Q: I got an email with my access information to MyLCI. When I tried to register I got an error that I was not allowed to register. When will we be able to register on the site?

A: You will be able to register any time after May 23. Your outgoing secretary or president must have entered you as the new club secretary so you will be recognized as a club officer authorized to use

Q: When is a club change from status quo after they pay the dues?

A: Same or next day as payment received.

Q: As treasurer, do we have authority to "edit" member info? (i.e.) incorrect mailing addresses. Tried to do this, but "edit" button never showed for me.

A: Club treasurers do not have the authority to edit or change member information. It is the official duty of the club secretary to report membership changes to us on a monthly basis. We have also allowed the club president to do so in the event the secretary is incapacitated.

Q: I would be grateful if you can clarify this information, does a Life Member or Honorary pay dues to International.

A: Once a member becomes a Life Member, International Dues are no longer billed except if the Life Member transfers to a Charter Club. A fee of \$20 would be charged. Honorary Members are billed regular dues. The club can pay the dues for the Honorary Member if they choose.

Q: What fund should you put the money that you earn by doing work such as setting up tents or equipment or renting out equipment?

A: The funds can be deposited to the Administrative Account as long as the activity is limited to Lions. If not, then your club and no Lions name or logo can be displayed in working the event through signs or clothing.

Q: The Form 990 that is sent to the Secretary of State - where do I get that form?

A: Under the Pension Protection Act of 2006, most small tax-exempt organizations whose gross receipts are normally \$25,000 or less must file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*. Before this law was enacted, these small organizations were not required to file annually with the IRS. The first filings were due in 2008 for tax years ending on or after December 31, 2007. To

→ now \$50,000

Q: When is the e-Postcard due? How often do I need to file?

A: The e-Postcard is due every year by the 15th day of the fifth month after the close of your tax year (usually the same as your accounting period). For example, if your tax year ends on December 31, the e-Postcard is due May 15th of the following year.

Nov 15th

Q: How can I file?

A: The Postcard is filed electronically by answering fewer than ten questions in an online form that can be found here. When you link to the system, you leave the IRS site and file the e-Postcard with the IRS through our trusted partner Urban Institute. If you have trouble linking to the filing system through the IRS website, the URL for the Urban Institute site is <http://epostcard.form990.org>. The form must be completed and filed electronically. There is no paper form.

Q: What does a typical bond cost and where does one usually get it?

A: Lions clubs should check with their multiple district for bonding. MD27 (Wisconsin) provides bonding for all clubs in MD27, conditional on clubs requiring two signatures on their checks.

Q: Which statements (bank and LCI) or other documents should be kept (hard copy) for audit purposes?

A: A copy of the 990 should be saved as well as all bank statements and receipts requiring payment.

Q: Where is the MYLCI training site

A: If you are a 2013-2014 officer, you will be redirected there upon login. If you are already an officer, the link is in the Support Center Panel.

Q: With respect to paying dues, what if you live in another country?

A: You may go online to view the payment options or pay online via credit card. Visit www.lionsclubs.org and enter "payment instructions" in the dialogue box for details.

DUES AND DONATIONS

LIONS CLUBS INTERNATIONAL DUES	ANNUAL
Per Capita Tax	\$37.75
International Convention Fund50
LION Magazine	4.75
TOTAL	\$43.00

DISTRICT AND STATE DUES	ANNUAL
Texas Lions Camp (TLCCC)	\$21.00
Organ and Eye Bank	3.00
Julien C. Hyer (JCH) Youth Camp	2.00
2-E2 Administration Fund	8.75
MD2 Administration Fund	7.00
Promote Texas Fund50
MD2 Conference Fund50
TOTAL	\$42.75

100% CLUB DONATIONS	ANNUAL
TLCCC	\$10.00
JCH Youth Camp	2.00
Texas Lions Foundation	2.00
Organ and Eye Bank	2.00
Drug Awareness Council	2.00
Leader Dog Program	2.00
Lions Clubs International Foundation (LCIF)	1.00
Lions World Services for the Blind (LWSB)	2.00
2-E2 Eyeglass Recycling Center	2.00
Sports Extravaganza	2.00
TOTAL	\$27.00

Dues are billed semi-annually in July and January. 100% Club contributions are paid once a year. Clubs may be 100% to any entity if they choose, but to be a 100% Club in the District, a Club **must** donate to all entities listed above.

MAIL DUES AND 100% CONTRIBUTIONS TO:

Cabinet Secretary Karri Hayford

2848 London Lane

Flower Mound, TX 75028-0228

**IMPORTANT INFORMATION FOR ALL DISTRICTS AND CLUBS SUBJECT TO
UNITED STATES TAX LAWS**

RE: DISCLOSURE STATEMENT

The Internal Revenue Code requires that any fundraising solicitations including member assessment and dues invoices by or on behalf of various tax-exempt organizations, including those formed under Internal Revenue Code Section 501(c)(4), such as Lions districts/clubs, must include an express statement that contributions or gifts to it **are not deductible as charitable contributions**. You may find further information on Section 10701 (Sections 6113 and 6710) of the Omnibus Budget Reconciliation Act of 1987 (OBRA) in "Notice 88-120, 1988-2 C.B. 454" on the IRS website at www.irs.gov.

Please note that a Lions district or club may establish a separate foundation, operated and controlled by the district/club, with purposes properly stated, which would be sufficient to secure federal income tax exemption under IRS Code Section 501(c)(3). Such an exemption would qualify a contributor's donation as tax deductible to the extent allowed under the law.¹

GUIDELINES FOR DISTRICTS/CLUBS NOT REQUIRED TO USE THE
DISCLOSURE STATEMENT

NOTE Solicitations by Lions districts or clubs, with annual gross receipts that do not normally exceed \$100,000, are excluded from this requirement, if less than 25% of the annual gross receipts goes to Lions Clubs International.

In determining whether an organization has annual gross receipts that do not normally exceed \$100,000, the IRS will generally follow a three year average as the basic rule. The district/club must include the required disclosure statement on all solicitations made more than 30 days after reaching \$300,000 in gross receipts for the three year period of the calculation. For example, if on July 1 of the third year of a calculation (for a district/club with a calendar year accounting period) the district/club reaches \$300,000 in total gross receipts for the prior two years and the first six months of the third year, it must include the required disclosure statement on all solicitations no later than August 1. A district or club with gross receipts under \$100,000 must include the disclosure statement in its solicitations, if 25% or more of the money solicited will go to Lions Clubs International.

GUIDELINES FOR CLUBS REQUIRED TO USE DISCLOSURE STATEMENT

If your district/club has gross receipts normally totaling more than \$100,000 or if its gross receipts are normally less than \$100,000, but 25% or more of its gross receipts are remitted to Lions Clubs International, your club must use one of the following statements: "Contributions or gifts to the _____ Lions district/club are not deductible as charitable contributions for federal income tax purposes," "Contributions or gifts to the _____ Lions district/club are not tax deductible," or "Contributions or gifts to the _____ Lions district/club are not tax deductible as charitable contributions."

(con't.)

In the case of a solicitation by mail, leaflet, or advertisement in a newspaper, magazine or other print medium, the following requirements must be met:

- 1) The statement must be in at least the same size type as the primary message stated in the body of the letter, leaflet or ad;
- 2) The statement must be included on the message side of any card or tear off section that the contributor returns with the contribution; and
- 3) The statement must be either the first sentence in a paragraph or itself constitute a paragraph.

In the case of a solicitation by telephone, the following requirements must be met:

- 1) The statement must be made in close proximity to the request for contributions, during the same telephone call, by the telephone solicitor; and
- 2) Any written confirmation or billing sent to a person pledging to contribute during the telephone solicitation must comply with the requirements for written solicitations (as described above).

In the case of a solicitation by radio or television, the following requirements must be met:

- 1) If the statement is spoken, it must be in close proximity to the request for contributions and during the same commercial; and
- 2) If the statement appears on the television screen, it must be in large readable type appearing on the screen for at least five seconds.

Failure to include the required disclosure of the nondeductibility of contributions in fundraising solicitations could result in a penalty of \$1,000 for each day on which such a failure occurs, up to a maximum annual penalty of \$10,000.

ALL LIONS DISTRICTS AND CLUBS, WHEN ASKED, MUST ALWAYS DISCLOSE THAT A CONTRIBUTION TO THE DISTRICT OR CLUB IS NOT TAX DEDUCTIBLE TO THE DONOR AS A CHARITABLE CONTRIBUTION. THE ABOVE DISCLOSURE REQUIREMENTS APPLY TO DISCLOSURE STATEMENTS ON PRINTED MATERIALS, BROADCAST MEDIA AND TELEPHONE SOLICITATION.

Should you have any questions, please contact the Legal Division at Lions Clubs International or the IRS Tax Exempt and Government Entities Customer Account Services at (877) 829-5500. The IRS toll-free telephone service is available Monday through Friday from 8:30 a.m. to 5:30 p.m. (Eastern Standard Time).

¹Please contact the Legal Division for more information concerning the establishment of a district or club foundation.



R50264

Department of the Treasury
Internal Revenue Service
DENVER UT 84201-0016

TE3



DNR

Date of this notice: December 10, 2012
Notice Number: CP- 299
Taxpayer Identification Number:



Tax Form:
Tax Period:

086807.134221.0206.004 1 AT 0.374 536



INTERNATIONAL ASSOCIATION OF LIONS
41446 COLLEYVILLE LIONS CLUB
PO BOX 536
COLLEYVILLE TX 76034-0536

For assistance, call:
1-877-829-5500

807

Annual Electronic Notice Form 990-N (e-Postcard)

Why Are You Getting This Notice?

Our records indicate that your organization may be required to file an annual electronic notice (e-Postcard). If your organization has already filed this year's e-Postcard or a Form 990 or 990-EZ, no action is required.

Electronic Notice (e-Postcard) Requirements

- Tax-exempt organizations, other than political and foreign organizations not required to file Form 990 (or Form 990-EZ), because their gross receipts are normally \$50,000 or less must file an annual electronic notice, Form 990-N.
- A Section 509(a)(3) supporting organization of a religious organization whose gross receipts are normally \$5,000 or less may file an e-Postcard instead of Form 990 (or Form 990-EZ).
- Supporting organizations, not of a religious organization, generally must file a paper or electronic Form 990 (or Form 990-EZ) even if gross receipts are normally \$50,000 or less.
- The annual electronic notice, Form 990-N, is due by the 15th day of the fifth month after the close of the organization's tax period. For example, the tax period ends on December 31 the Form 990-N is due May 15.

What Information is Required for the e-Postcard?

The e-Postcard requires the following information:

- Organization's legal name,
- Any other names the organization uses,
- Organization's mailing address,
- Organization's website address (if applicable),
- Organization's employer identification number (EIN),
- Name and address of a principal officer of the organization,
- Organization's annual tax period,
- Verify that the organization's annual gross receipts are still normally \$50,000 or less, and
- Indicate if the organization has terminated (is no longer in business).



[Home](#) [Support](#) [Links](#) [Log Out](#)

Form 990-N (e-Postcard) Submitted 11-11-15

INTERNATIONAL ASSOCIATION OF LIONS CLUBS

75-2189527

2014 IRS Form 990-N (e-Postcard)

7/1/2014 - 6/30/2015

Congratulations, your Form 990-N (e-Postcard) has been submitted to the IRS.

Once the IRS receives and processes your e-Postcard (usually within 30 minutes), you will receive an email indicating whether your e-Postcard was accepted or rejected. If accepted, you are done for the year. If rejected, the e-filing receipt email will contain instructions on how to correct the problem.

[Log out](#) [Go To Filing Status Page](#)

Questions or problems regarding this web site should be directed to [Tech Support](#)

Concerned about your privacy? Please view our [privacy](#) policy.

This website is best viewed with Microsoft Internet Explorer 6.0+ or Mozilla Firefox with a screen resolution of 1024 X 768.

Last modified: September 3, 2015.

Cabinet Treasurer's Copy FYI



- Quick Jump
- Form 990-N (e-Postcard)
- Logout

**Electronic Notice - Form 990-N (e-Postcard)
Organization Address and Principal Officer Information**

Save Changes before jumping to another page. [Save Changes](#)

C Organization's legal name: **INTERNATIONAL ASSOCIATION OF LIONS CLUBS**

C If your organization conducts business using another name (dba), enter other name:

DBA name

DBA name - continued

[Enter Additional DBA Names](#)

C In Care of Name

C Organization's mailing address:

Country

Number and street (or PO Box)

City or town

State

Zip code

E Organization's website address, if applicable

F Principal Officer:

Type of name

Person Name

Country

Number and street (or PO Box)

City or town

State

Zip code




76133

Previous Page

Save Changes

Submit Filing to IRS

Click the  image next to any field for help/instructions.

Questions or problems regarding this website should be directed to [Tech Support](#).

Concerned about your privacy? Please view our [Privacy Policy](#).

Website last modified on: January 25, 2015.

This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox 1.0+ with a screen resolution of 1024 X 768.

You are currently using Google Chrome 45 in 1280 X 800 resolution.

How Does the Organization File the e-Postcard?

Information about the e-Postcard and a link to file the e-Postcard at no cost is available at www.irs.gov/efo under Annual Electronic Filing Requirement for Small Exempt Organizations.

What Happens if the Organization Fails to File the e-Postcard or Return?

Failure to file Form 990, Form 990-EZ, Form 990-PF or the e-Postcard, for three consecutive years will result in the organization's tax-exempt status being revoked as of the filing due date of the third year the return or e-Postcard is due.

Can an Organization Have its Tax-Exempt Status Reinstated if it Was Revoked for Failing to File for Three Consecutive Years?

If the organization's tax-exempt status is revoked for failing to file the e-Postcard or information return, such as Form 990, Form 990-EZ, or Form 990-PF, for three consecutive years, the organization must apply (or reapply) for exemption using:

- Form 1023, Application for Recognition of Exemption, or
- Form 1024, Application for Exemption Under Section 501(a), and
- Pay the appropriate user fee.

Reinstatement of tax-exempt status may be retroactive if the organization can show that it had reasonable cause for not filing the e-Postcards or information returns.

Keep This Letter for Your Records

Be sure to keep a copy of this letter for your records and provide a copy to future officers. It will serve as a reminder of your filing requirement.

Don Noblit

From: [REDACTED]
Sent: Tuesday, January 15, 2013 5:21 PM
To: DON NOBLIT
Subject: 501 C 3

The following is from IRS. As I read this, it just means can't go to an individual who has any ties to the entity so some poor kid who's parents are not in lions club could get scholarship. Anyone related to a Lion member could not.

Inurement/Private Benefit - Charitable Organizations

A section 501(c)(3) organization must not be organized or operated for the benefit of private interests, such as the creator or the creator's family, shareholders of the organization, other designated individuals, or persons controlled directly or indirectly by such private interests. No part of the net earnings of a section 501(c)(3) organization may inure to the benefit of any private shareholder or individual. A private shareholder or individual is a person having a personal and private interest in the activities of the organization.

Drew [REDACTED] CPA
[REDACTED]
[REDACTED]
Phone: [REDACTED]
[REDACTED]

This message and any attached documents may contain information from [REDACTED]. The information is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, or an employee or agent responsible for the delivery of this message to the intended recipient, the reader is hereby notified that any dissemination, distribution or copying of this message or of any attached documents, or the taking of any action or omission to take any action in reliance on the contents of this message or of any attached documents, is strictly prohibited. If you have received this communication in error, please notify the sender immediately by e-mail or telephone, at [REDACTED] and delete the original message immediately.

Don Noblit

From: Tom Westerman <twesterman1@att.net>
Sent: Tuesday, March 03, 2015 11:44 AM
To: Don Noblit
Subject: FW: Use of Funds Policies

The lady below quoted me the same you had read.

Our Lions Club sponsors a Leo Club. May we use public funds for the charter of Leo Clubs?

Yes, a Leo Club is considered a project of the Lions

Club and therefore the funds for supporting the Leo Club may be public funds.

Sending LEO's to a Convention is for their private benefit. Kathy Walters indicated that LEO's are a project of the Lions as long as the activity is not for their private benefit. Going to the Lions Camp for a work weekend is not for private benefit and can be considered an activity.

The number below does not work. The direct Legal number is 630-203-3847. I can try an email if you want me to.

Tom W.

From: Walters, Kathy [mailto:Kathy.Walters@lionsclubs.org]
Sent: Tuesday, March 03, 2015 11:21 AM
To: twesterman1@att.net
Subject: Use of Funds Policies

Dear Past Governor Westerman:

In follow-up to our telephone conversation, please see the links below concerning the policy on Use Funds.

http://www.lionsclubs.org/resources/EN/pdfs/use_funds_policy_faq.pdf

http://www.lionsclubs.org/resources/EN/pdfs/use_funds_policy.pdf

I trust this information will be helpful to you and your club members. If you require additional information, please feel free to email legal@lionsclubs.org.

Kind regards.

Very truly yours,

Kathy Walters
Legal Division
Lions Clubs International
300 W. 22nd Street
Oak Brook, Illinois 60523-8842, USA
Phone: 630-468-6840
Fax: 630-706-9193
E-mail: Kathy.walters@lionsclubs.org

Don Noblit

To: Don Noblit (dnainc@sbcglobal.net)
Subject: Lions Club TLC Preparations Issue

Howdy, Lion Treasurer Don, You asked me to inquire with the Legal Department at Lions Clubs International (LCI—NOT LCIF) regarding an “issue” and a difference of opinion at one of the Lions Clubs in District 2E2.

I spoke directly with Ms. Amy Pena at LCI—1+630/468-6718 on Thursday, 2/12/2015. I obtained her phone number from PDG Jack Adkison.....thanks to Jack for his support.

I posed the issue to Ms. Pena thusly.....A club Lion, and member of the club’s BOD, has been compensated for her work in preparing handicapped and diabetic children to attend the Texas Lions Camp by one of the club’s other BOD Lions. He cannot provide such compensation this year. Thus, the club—and District—would lose the ability to send multiple busloads of children to the camp this Summer. The club made a suggestion that the lady Lion should be compensated for her work from the club’s “foundation”—which are “public funds.”

Amy’s comments were focused on the basic premise that Lions are volunteers, and do NOT receive reimbursement—or any type of funding / revenue—from “public funds.” She stated that, strictly according to IRS rules, such payments for personal time spent to execute a club program are NOT prohibited. But, the LCI Board of Directors has taken a stricter position on use of “public funds”—basically it is that all public funds (foundation funds) should be paid back to the public, and not used for “private” activities, such a compensation for volunteer work done by a Lion.

Certainly, Amy stated—a portion of public funds (foundation funds) can be used for “marketing” activities or costs, such as advertising and other such activities. Per LCI BOC public funds should NOT be used to reimburse for volunteer time dedicated to a program by a Lion. It would be OK to reimburse a Lion from private funds—such as from the club’s administrative funds—to defray personal expenses and time for running / managing the clubs’ Texas Lions Camp Program.

In all of these discussions, it was made clear to Ms. Pena that the cost of the buses to take the children to Texas Lions Camp, Kerrville, was paid for by contributions from all the District 2E2 Lions Clubs, and only the pre-camp administrative actions in the Tarrant County area required personal time from one of the club’s Lions.

I trust that this satisfactorily answers the question....the “issue”that you posed to me. Thank you, Lion Don. Best regards, Lion Richard Fairlamb

Don Noblit - MSFS, CFP®, AEP®

Master of Science Financial Services
CERTIFIED FINANCIAL PLANNER
Accredited Estate Planner
Four year – 5 Star Wealth Manager – Texas Monthly (August issue 2012)

Don Noblit Associates, Inc. – RIA
8717 Terrell Drive

P.O. Box 820895
North Richland Hills, TX 76182

817-498-1122
800-498-1124

Don Noblit

From: Tom Hayford <liontomh2e2@gmail.com>
Sent: Wednesday, January 6, 2016 10:54 PM
To: Don Noblit
Subject: Treasurer training

Don,

As the district treasurer, I hope you will do me the honor of continuing to teach the club treasurer course on Saturday April 30th at the district convention and again on Saturday July 16th at the first meeting of my year.

I appreciate the depth of your presentation. Can I ask that at the beginning we emphasize that all LIONS clubs are and remain 501(c)4 organizations and that in accordance with the standard club constitution (Form LA-2) a club must establish a Public (Activity) fund per Article XII, section 1 and an Administration fund per section 2. After that please feel free to show them how to establish a separate 501(c)3 foundation.

By the way this page on the LCI site provides assistance in forming a foundation.

<http://members.lionsclubs.org/EN/resources/publications-forms/legal.php>.

Thanks for your support,

Tom

