Lions: Please remember that all Lions clubs, districts and multiple districts that have annual gross receipts of less than US$50,000 and do not have to file Forms 990 or 990-EZ must file the e-Postcard (also known as 990-N). **If your Lions club, district or multiple district has a foundation, which is a separate legal entity, the appropriate form will need to be filed as well.**

All filers must register at IRS.gov prior to filing their next Form 990-N. This is a one-time registration if the designated Lion files annually. If the designee changes from a prior year, the new designee must register with the IRS.

Please refer to the following chart regarding annual filing requirements:

2025-2026 Tax Year*	Form to File
Gross receipts normally $50,000 or less	990-N
Gross receipts greater than $50,000 and less than $200,000, and total assets less than $500,000	990-EZ or 990
Gross receipts $200,000 or greater or total assets $500,000 or greater	990

The e-Postcard is due by the 15th 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 is due by November 15 each year. Please note that *an organization cannot request an extension for filing the Form 990-N.*

If you do not file, you risk losing your tax-exempt status. Any Lions club that fails to meet its annual reporting requirement for three consecutive years will automatically lose its tax exempt status. A club may apply for reinstatement of its tax exemption even if it originally fell under a group exemption.

Every club and/or district (single, sub- and multiple) must have an employer identification number (EIN), even if it will not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. To apply for an EIN, you should obtain a Form SS-4 and its instructions from the IRS. You may also apply for an EIN online, by telephone (1-800-829-4933) or by fax (fax number at the location accepting applications from your state). It is important that clubs and districts use the correct EIN for their annual filing.

Please note that Lions Clubs International is not authorized to provide guidance regarding your club's filing. For frequently asked questions about tax issues and regulations affecting Lions clubs and leadership, visit the Lions Tax FAQ . Visit www.irs.gov/eo for complete details and to 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. For specific questions please contact a local tax professional or the IRS.

Legal Division
Lions Clubs International

* Prior to December 31, 2010, gross receipt limits for filing the 990-N was $25,000.