

# Lions Clubs and Reinstatement of Tax Exempt Status

Lions Clubs are required to file an annual return with the IRS. Failure to do so for 3 consecutive years results in the automatic revocation of the club's tax exempt status. This means that all income received by the club is subject to income tax. A club may apply for reinstatement as a tax exempt organization to the IRS by filing Form 1024 including attachments and the required fee. The fee will be either \$400 or \$850 based on the club's anticipated annual gross receipts.

## Instructions for Reinstatement

Lions Clubs International has assembled line-by-line instructions, for filing Form 1024 including samples of all attachments. To view or print out a copy of these 29 pages of instructions:

1. Go to [www.LionsClubs.org](http://www.LionsClubs.org)
2. From the tabs at the top of the page, click on "Member Center"
3. From the list in yellow, hold the mouse on "Resources"
4. Under Publications and Forms, click on "Legal Forms and Publications"
5. Scroll down under the "Tax" header and click on "tax-exempt reinstatement.pdf"
6. Review and follow the instructions