



## **District Compliance Report February 21, 2026**

The mission of the Ohio Lions Club Compliance Committee is to effectively educate, encourage, monitor, and assist Ohio Lions Clubs and Foundation to meet their fiduciary duties and filing requirements. Our goal is to achieve 100% compliance with the filing requirements of the IRS, Ohio Attorney General, Ohio Secretary of State, Ohio Department of Commerce, and the Ohio Department of Taxation.

### **IRS Compliance**

#### **Attorney General Compliance**

For both of these government filings, the district stands at 98% compliant. Every club except for one has filed both returns for fiscal year 2024-2025. That one club is being assisted to get caught up. The 2025 returns are now due for all clubs that use the calendar year as their fiscal year. Reminders, instructions, and offers of assistance will be sent out as the filing deadline approaches.

### **Unclaimed Funds**

All clubs are required to file an annual unclaimed funds report with the Ohio Department of Commerce. Lions Clubs typically have no unclaimed funds. However, they are still required to file a “Negative Report.” Updated procedures now allow the report to be filed directly with the Department of Commerce. This process is much easier than using the Ohio Business Gateway. There are new filing instructions available on the Lions district and state websites. All clubs need to file their report between July 1<sup>st</sup> and November 1<sup>st</sup> (regardless of their fiscal year) for the period ending June 30<sup>th</sup>. Clubs should always keep a copy of their completed report. There is no searchable database, so clubs are requested to notify the compliance committee once they have filed. Failure to file by the November 1<sup>st</sup> deadline may result in a possible fine of \$100 a day.

### **Incorporation**

The district stands at 98% compliant with all but one club being incorporated. All clubs are strongly encouraged to incorporate to increase the protection of club members’ personal and real property. Offers of assistance to the one non-compliant club continue. The committee also monitors all renewal dates and sends notices if there is no club action as the deadline approaches.

### **Sales Tax**

All 501c4 Lions Clubs must collect and submit sales tax from the public when selling tangible taxable products as a fund-raising project. Currently there is no searchable database to check compliance. All clubs are strongly encouraged to get compliant if applicable. The state has begun to monitor social media platforms for clubs advertising taxable events. The fines and penalties for not being compliant can be quite severe.