



Compliance Committee

Lion Steve Kaplan, District Compliance

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The mission of the Ohio Lions Compliance Committee is to effectively educate, encourage, and assist Ohio Lions Clubs and Foundations 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. We monitor all 50 clubs and 6 club-level foundations within district OH-5.

GREAT JOB OH-5 ! (IRS and OAG)

District OH-5 was the only district in Ohio that achieved 100% compliance with the IRS and the Ohio Attorney General last year. A couple of challenges were met. We had a newly formed club register and file their initial returns, and our one club that had been stripped of their tax exemption filed the proper paperwork to be reinstated. All clubs that use the standard fiscal year (July 1 to June 30) are now on the clock to file their two returns for the year just completed. The compliance committee will continue to monitor all these clubs.

Unclaimed Funds

All Lions Clubs are now required to file an annual return with the Ohio Department of Commerce concerning Unclaimed Funds. Clubs with no unclaimed funds must still file a Negative Report. New instructions have been posted on the district and state websites. The deadline to file is November 1 regardless of the fiscal year used. There is no searchable public database to check compliance. Clubs are strongly encouraged to get compliant to avoid possible fines of \$100 a day.

Department of Taxation Compliance

All 501 c 4 organizations, such as Lions Clubs, must collect and submit sales tax from the public when selling taxable items as a fund-raising project. Currently there is no searchable public database to monitor compliance. Clubs are strongly encouraged to get compliant if applicable. The state has begun to monitor various social media platforms for clubs advertising their fund-raising projects. Fines and penalties for not paying sales tax can be quite severe.

Incorporation Compliance

The district stands at 98% (59 out of 60) compliant. Only the Columbus Southern Pines Club is not incorporated. It is strongly recommended that all clubs incorporate to increase the protection of their club member's personal and real property. The compliance committee will continue to monitor incorporation renewal dates.

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