



## Compliance Committee

### Lion Steve Kaplan – February 16, 2019

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, and the Ohio Department of Taxation.

Lions District OH-5 has 56 clubs and 7 club-level foundations for a total of 63 organizations tracked by the compliance committee. The latest check of all available databases was performed on February 3, 2019. Lions District OH-5 had the following compliance:

### IRS Compliance

- 92% (58 out of 63) filed an IRS return last fiscal year. However, this includes 5 clubs who do not use the standard fiscal year. Their filings are now due. Reminders will be sent as their filing date approaches. These clubs are:
- New Albany Community Fund
  - North Hampton
  - Northwestern
  - Urbana
  - Woodstock
- 6% (4 out of 63) have had their tax-exemption revoked- this is a serious issue and needs addressed. Repeated offers of assistance have gone unanswered. These 4 clubs are:
- Circleville
  - Columbus Inner City
  - Columbus Northern
  - Larue
- 2% (1 out of 63) is delinquent in their most recent filing. Repeated offers of assistance have gone unanswered. This club is:
- Marion Evening

## **Attorney General Compliance**

- 100% (63 out of 63) are registered with the Ohio Attorney General.
- 98% (62 out of 63) filed their return last fiscal year.
- 2% (1 out of 63) is delinquent and needs to file immediately. Repeated offers of assistance have gone unanswered. This club is:
  - Marion Evening

## **Incorporation Compliance**

- 94% (59 out of 63) are incorporated and up-to-date with this important protection. There are 2 clubs approaching their renewal date. The Secretary of State issued renewal letters to these clubs in November and as of yet they have not renewed. The compliance committee has recently sent notices to the club. These clubs are:
  - Columbus Hilltop
  - Columbus Northern
- 6% (4 out of 63) are not incorporated. Although this is not mandated, it is strongly recommended for the club's protection. The 4 clubs not incorporated are:
  - Columbus Southern Pines
  - Delaware
  - Green Camp
  - Woodstock.

## **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 database to monitor compliance. However, the state is preparing to crack down on non-compliant organizations. Clubs are strongly encouraged to get compliant now.

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