



## Compliance Committee

Lion Steve Kaplan, District Compliance

November 9, 2024

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 Taxation, and Department of Commerce.

Lions District OH-5 has 50 clubs and 6 club-level foundations for a total of 56 organizations tracked by the compliance committee. The latest check of all available databases was performed on November 5, 2024. Lions District OH-5 had the following compliance:

### IRS Compliance

The district currently stands at 79%. All clubs that use the standard fiscal year of July 1 to June 30 should be filing their IRS return for 2023-2024 now. The deadline to file is November 15<sup>th</sup>. Non-compliant clubs are: Bradford, Columbus Eastside, Columbus Hilltop, Larue, Marion, Milford Center, Mount Gilead, OSU, Saint Paris, and West Milton.

### Attorney General Compliance

The district currently stands at 80%. All clubs that use the standard fiscal year of July 1 to June 30 should be filing their IRS return for 2023-2024 now. The deadline to file is November 15<sup>th</sup>. Non-compliant clubs are: Arcanum, Bexley, Bradford, Columbus Eastside, Columbus Southern Pines, Delaware, Grove City Community Fund, Marion, Mount Gilead, OSU, and West Milton.

### Department of Commerce (Unclaimed Funds)

All Lions Clubs and Foundations are now required to submit an unclaimed funds report annually through the Ohio Business Gateway, even if no funds are unclaimed. The filing deadline is November 1<sup>st</sup> for the period ending June 30<sup>th</sup> regardless of the club's fiscal year. All clubs have been asked to report when they file their return to Lion Steve Kaplan at the email address below. Last year 70% reported filing and thus are considered compliant.

### Incorporation Compliance

The district stands at 95% compliant (53 out of 56). It is strongly recommended that all clubs maintain incorporation status to increase the protection of their members. All OH-5 clubs and foundations are incorporated except for Columbus Southern Pines, Delaware, and Marion.

### 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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