



LIONS CLUBS INTERNATIONAL/STATE OF CALIFORNIA TAX ISSUES AND REGULATIONS AFFECTING LIONS CLUBS AND LEADERSHIP

CHECKLIST:

1. When your Club was Chartered, you should have been issued an Internal Revenue Service Employer Identification Number. With this number, you will be required to file annual tax statements, with the California Franchise Tax Board, following the close of each Lions Year.

<https://www.irs.gov/charities-non-profits/annual-reporting-and-filing>

2. Most Counties in the State of California require Nonprofit Corporations to file a Fictitious Business Name FBN. This is filed with the County Recorder in the area where your Club is located or receives its mail, if there is no physical location. This filing is good for five (5) years and then must be renewed and re-published. (This can be filed in person and returned the same day.)

Sample: San Diego County

<https://arcc.sdcounty.ca.gov/Documents/CC230.pdf>

3. After the FBN has been filed and stamped, you are then required to publish this in a local newspaper and run it for four (4) weeks. (Proof of Publication will be sent to you at the end of the four (4) weeks.)

Sample: San Diego County

<https://arcc.sdcounty.ca.gov/Documents/H115.pdf>

4. Next, as a District or a Club, you must file Articles of Incorporation with the California Secretary of State, as an IRS 501(c)(4) nonprofit corporation. (This will take approximately 3-4 months to process and be returned to you.)

<http://bpd.cdn.sos.ca.gov/corp/pdf/articles/arts-mu.pdf>

5. After the Articles of Incorporation have been filed, stamped and returned to you, they will include your California Identification Number. With this number, you will be required to file annual tax statements, with the California Franchise Tax Board, following the close of each Lions Year.

<https://www.ftb.ca.gov/businesses/Exempt-organizations/Filing-Requirements.shtml>

6. Within four weeks of receiving your filed, stamped and returned Articles of Incorporation, you will be required to file a Form SI-500, Statement of Information, with the California Secretary of State. This form lists your current year's officers and primary contact for service of legal documents and a Form SI-100, must be filed each year following your Election of Officers. (NOTE: If your Club's Officers are elected for two year terms, you would file this every other year.) (This can be filed on-line with a stamped copy returned to an email address normally within 24 hours. If filing by mail, this usually takes 2-4 weeks and then it will be returned to you.)

http://bpd.cdn.sos.ca.gov/corp/pdf/so/corp_so550.pdf
http://bpd.cdn.sos.ca.gov/corp/pdf/so/corp_so100.pdf

7. Next, as a District or a Club, you must file a Form 3500 or 3500A, Application for Exemption, with the California Franchise Tax Board. You will be attaching a copy of your Internal Revenue Service Letter issuing your District or Club its Federal Employer Identification Number, a copy of the filed/stamped Fictitious Business Name, a copy of the filed/stamped Articles of Incorporation, a copy of the Lions Clubs International Letters of Exempt Status and a copy of your District or Club's By-laws. (The processing time for this is usually 3-4 months.)

https://www.ftb.ca.gov/businesses/Exempt-organizations/Applying_for_tax-exemption.shtml#Submission-Exempt-Request

8. Once you have received your approved Letter of Exempt Status from the California Franchise Tax Board, you are required to file an Initial Registration Form CT-1 with the State of California, Department of Justice/Attorney General's Registry of Charitable Trusts. This form is required to be filed by all charities in the State of California. You will be attaching a copy of your Internal Revenue Service Letter issuing your

District or Club its Federal Employer Identification Number, a copy of the filed/stamped Fictitious Business Name, a copy of the file/stamped Articles of Incorporation, a copy of your California Franchise Tax Board Letter of Exempt Status, a copy of the Lions Clubs International Letters of Exempt Status and a copy of your District or Club's By-laws. (The processing time for this is usually 2-4 weeks.)

<https://www.oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/ct1-form.pdf>

9. Annually, you will be required to file a Renewal Report Form RRF-1, with the State of California, Department of Justice/Attorney General's Office. This is a Disclosure Reporting form for use by every public benefit corporation and is required registration with the Attorney General's Registry of Charitable Trusts.

https://www.oag.ca.gov/sites/all/files/agweb/pdfs/charities/charitable/rrf1_form.pdf

10. Specific questions relative to fundraising activities, opportunities drawings, raffles and 50/50 drawings is available at:

<https://www.oag.ca.gov/charities>

The fees for each of these document/application filings is disclosed within each link.

Should you have any questions, desire specific information or would like assistance with either filing and/or reviewing your information, please feel free to contact:

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