Lions Clubs and Reinstatement of Tax-Exempt Status

Lions Clubs are required to file an annual return with the IRS. Failure to do so for 3 consecutive years results in the automatic revocation of the club's tax-exempt status. This means that all income received by the club is subject to income tax. A club may apply for reinstatement as a 501 c 4 tax-exempt organization to the IRS by filing Form 1024-A including attachments and the required fee. This filing must be submitted electronically through Pay.gov. The fee will be $600 and can be paid by debit card, credit card or electronic check.

Filing Instructions

1. Register for an account on Pay.gov.
2. Enter "1024-A" in the search box.
3. Select Form 1024-A for 501 c 4 organizations
4. You may read or print a preview of the form. This is recommended so you can review the questions before beginning the on-line application. There are also instructions for the form available to assist you.
5. Click on "Continue to the Form".

Additional Information

- You will need to fill in contact information for all current officers.
- You will need financial information for the past three years. If club records are incomplete, use your best estimates.
- At the end, you will have to upload a document that includes your club's governing documents, such as your constitution and bylaws. If your club has not adopted its own, you may use the "Standard Form Club Constitution and Bylaws" available as a download from Lions Clubs International.
- The proper NTEE code to use is "S80" which is for "Community Service Club."
- In Part VI: Sections 4 and 5 refer to filing form 1024-A within 15 months of revocation. If more than 15 months have passed, then the club must check either section 6 or 7. Section 6 is preferred as this results in retroactive reinstatement to the date of revocation. However, a "Reasonable Cause Statement" for not filing is required.
- The "Reasonable Cause Statement" must provide all of the facts for failing to file the required Annual Returns for the relevant tax years, including a detailed description of all the facts and circumstances that led to the failure, the discovery of the failure, and the steps that have been or will be taken to avoid or mitigate future failures.