



The Northeast Lion

Proudly serving;

Lackawanna, Susquehanna, Wayne and Wyoming Counties

Edition #6

December, 2018

Table of Contents:

Governor's Letter	Page 2
1 st VDG's Letter	Page 3
Membership	Page 4
What's Happening in Our Back Yard (by Zone)	Page 5-9
Christmas Card from DG & IPDG Metschulat's	Page 10
District News & Calendar	Page 11
District Chair News	Page 11-12
PA Lions Calendar & News	Page 12-15
LCI Calendar & News	Page 15-16
LCIF Information	Page 16-17

NEW OPTION: YOU CAN NOW SIGN UP FOR THE NEWSLETTER ON
OUR WEBSITE AT <http://lions14h.org/newsletters/>

Should you have any questions and/or concerns, please contact webmaster@lions14h.org

Let's not keep this newsletter a secret! Please share it with your club members so that they can see what is happening in our district as well. The Webmaster is extremely careful not to spread viruses, even when the weather is nice outside ☺

***REMEMBER...CARING IS SHARING
THANK YOU!***

“Merry Christmas” to all of the wonderful Lions, Leos, Advisors and the families and friends of District 14-H

I know that you hear it many times every year, but where did 2018 go?

Last year at this time I was looking forward to being a District Governor and now I realize in about 6 months I will be the Immediate Past Governor. More importantly is how have we used this year to help others and do what we could to make this year a year of personal growth as well as growing in service as a Lion. In my travels around the district I am made aware of the amazing accomplishments of our Lions and Leos. I am so very proud of what you have given in time and effort to make this a better world. I want to applaud each one of you for your gifts of dedication and hard work. Also if we check the news and look around our individual communities we can take note of all the ways our service is needed today more than ever. Quite obviously there will never be a time when Lions will not be needed or be a viable asset in this world.

I am very happy and proud that I can report that we are one of very few districts in Pennsylvania that will finish 2018 with an increase in membership. Thank you, but please keep recruiting new Lions and showing them the joy and satisfaction in joining our ranks. We all know that many hands make light work.

There are many plans in preparation for the new year, as clubs gear up for fundraisers and benefits. Your D.G. team is also very busy preparing for our next Cabinet Meeting in February as well as holding meetings to iron out all the details needed to make our District Convention in April a very special and memorable event for all. It is your participation and attendance at our events that will inevitably mark the success of this Lions year.

My D.G. project, “The Lions – Four Diamonds - 5 K Race” has been well received and I am glad to report that a number of our clubs have stepped up and became sponsors. I have also received sponsorship from some local businesses. After the first of the year we will be speaking with and seeking some corporate sponsorship as well as runners and walkers registrations.

2019 promises to be a very busy and entertaining new year for all 14-H Lions.

IPDG Cathy and I want to send out our heartfelt thanks and best wishes for a blessed and wonderful Christmas and a prosperous and healthy New Year.

Happily in service, Your D.G. Bill

YEP, THAT REALLY HAPPENED!

Some of you may know that during the Christmas season, I have a business that takes me into Christmas tree farms to harvest the boughs. These I sell to wholesale and retail florists to manufacture wreaths and decorations. Some farm owners hire security guards to watch for theft of the trees. My father and my son and I were working in a field near Bloomsburg when one such officer drove up to us. In true John Wayne fashion he got out of his car, adjusted his cap and sauntered on over to us. He looked at the piles of bales of greens and unbelievably asked “What are you doing?” We all looked at each other and I said the obvious, “Cutting Christmas greens”. His next question was almost as confusing. Who gave you permission to be here? My simple answer was the landowner.

Mr. Wayne then got very frustrated and hollered at me, “What’s your name?” I calmly answered, “Bill Metschulat”. He looked at my son and demanded, “What’s your name?” My son stifled a smile and answered, “Bill Metschulat”. He now turned his gaze on my father. We couldn’t help ourselves and smiled. We knew what the next question would be. On cue he belted out “And what’s your name? Pop looked at me and we were close to tears as dad proudly told the officer, “Bill Metschulat” The enraged man screamed “I want to see some identification!” I calmly told him to call the owner and tell him the 3 Bill Metschulat’s were cutting greens and we went back to work. My dad lived to the wonderful age of 96 and all I would have to say to him was “And what’s your name?” and he would start to laugh. Yep, I thank God that really happened.

Hi Fellow Lions,

Hope everyone enjoyed Thanksgiving and had enough of Turkey with all the trimmings.

I attended the 2nd State Council Meeting at IUP. Learned more (training) about becoming your District Governor in July. 😊

We heard from PID Dr. Eugene M. Spiess from SC, and Our Global Action Team Leader. He talked about dialing it up a notch and getting new members to join and help us serve our Communities. They had a very enjoyable Jimmy Stuart Impersonator, since Indiana, Pa is his place of birth.

Our District Meeting was at The Grill Clubhouse on 11/11 Veterans Day (Thanks to all Veterans for your service), getting ready for DG Bill's 5k walk/run service project for Four Diamonds in March. And we had a fun contest that Shirley Skinner won (I don't think she cheated - haha).

I went to the Blue Ridge LEO's veteran's breakfast. They received an award from the Susquehanna County Commissioners, congratulations! And I had a wonderful visit with Montrose Lions Veterans. I judged at Minooka Lions Chili Cook off, yummy. South Abington's turkey bingo was a ton of fun too. We enjoyed the health seminar on diabetes by the Jermyn Lions, very informative.

A great Christmas Holiday season to all and Happy New Year too!

We Serve
1VDG Fran



Membership

District 14-H by the numbers:

Abington	44
Benton	13
Blakely / Peckville	19 +1
Dalton	10
Dunmore	18
Eynon / Archbald	104 -1
Falls	31
Forest City	20 -2
Hawley /	15
Lake Wallenpaupack	-
Honesdale	72
Jefferson Township	35
Jermyn	13
Jessup	14
Lake Ariel	18
Mayfield	17
Minisink	30
Minooka	57
Montrose	43 -1
Moosic	26
Old Forge	29
Olyphant	32
Ransom	11
Scott Township	34
Scranton Central	24 -1
South Abington	10
Stonebridge /	
Susquehanna	20
Taylor	28 +1
Tunkhannock	21
Waymart	25
Beginning # of Members/29 Clubs	835
Total Dropped Members	15
Total Deceased Members	3
Total New Members	16
Total Members as of 10/31/18	833
YTD Net Growth/Loss	-2

Lions Worldwide **1,472,792**

WELCOME NEW MEMBERS

JAMES J. KONISZEWSKI from the
Blakely/Peckville Lions Club
And
JOHN G THUBBORN from the
Taylor Lions Club

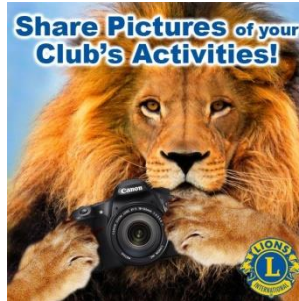
MEMORIAL TO ALL LIONS WHO HAVE GONE ON BEFORE US



*Our deepest sympathies to Mayfield's Lion Chet Guratosky;
whose wife passed away after a long battle of cancer.
Robin L. Guratosky 11/27/63 – 11/22/18*

What's Happening In Our Back Yard!

Dear Lions Club Secretaries, please assist your zone chair and provide them with information about your club! It is inspiring to fellow Lions within our 29 clubs to see what others are accomplishing. It is good publicity to get the word out and share it with the other clubs "what's happening in our back yard"!



Zone 1
IPDG Cathy Metschulat
5 Cole Village
South Abington, Pa. 18411
570-504-6261
c.metschulat@outlook.com

Hawley-Lake Wallenpaupack Honesdale Jefferson Township Lake Ariel Minisink Old Forge Waymart Old Forge Leo's Hawley/Lake Wallenpaupack

Honesdale Tim Morgan was introduced and then installed as a new member by President Heller. He was welcomed with thunderous applause. Lion Fasshauer was his sponsor. Lion Herzog reported more than 200 pairs of eyeglasses were collected this past month. Lion Corso reported two requests for eyeglass assistance and one request for hearing aid assistance for \$250.00. **Pool Project:** Lion Knash reported the committee met with Borough Council to bring them up-to-date on the progress. Superior Pools is doing as much as possible but the weather has not helped. Lion Knash is looking to local contractors for help with the concrete work. **Bonanza:** Lion Meagher reporting for Lion Card, stated 150-160 attending to this point. He was not sure of the non-attending tickets sold. Paul praised the help of all in making the 50th Bonanza a great success. Silver Birches is going all out to welcome us. Sponsors for the night are in place as they were last year. Many thanks to them. There will be 2 \$ 500.00 drawings. This year the \$500.00 usually given to local organizations will go toward the pool project. John Martin discussed the reasoning behind this for this year. The usual recipients will be notified. Paul Meagher noted that Helen Stegner always gives the Lions \$1000.00 for their good work.

Jefferson Twp. The Scout's held their pasta dinner and it was a success. Lunch With Santa will be held 12/8/12 11:00-1:00pm The price is \$3 for anyone over 12, under 12 is free. Hot dogs and french fries will be served. Children can write letters to Santa and put them in his special mailbox. There will also be Christmas cookie decorating for the children. The members of the club were invited to attend the ceremony of presenting the colors on Monday November 11th, Veteran's Day.



The Scouts also prepared and served light refreshments afterwards.



Lake Ariel Saturday, November 24th, we had our annual Christmas Tree Lighting across the street from the Lake Ariel Firehouse. We served hot chocolate, soup and donuts. This is always a community favorite.



Minisink

Old Forge

Waymart The Waymart Lions recently sponsored the Wildcat Youth Basketball League, with well over 200 youth participating. Our sponsorship includes Kindergarten through 6th grade, and it enables the program to be affordable to all those participating.

Old Forge LEOs

Zone 2
1ST VDG Fran Stepkovitch
107 Krystal Circle
Archbald, Pa. 18403
570-470-7838
fran623@comcast.net

Eynon/Archbald Forest City Jermyn Jessup Mayfield Olyphant Scott Township Olyphant Leos at Mid Valley

Eynon / Archbald

12/1 - Helping with food and treats at the Santa train arrival in Archbald 11am

12/9 - Sands Casino Bethlehem bus trip

12/18 - Singing Christmas carols at Mid Valley Manor with residents

1/26 - 8th Annual Snowflake Gala at Fiorelli's in Peckville \$75pp contact Fran 570-470-7838 for tickets 6-11pm benefits leader

Dogs for the Blind if not able to attend we are selling chances to win a Caribbean cruise for two for \$10

Forest City Our club is sponsoring a Trout in the classroom Program in Forest City Regional High School.

Jessup

Mayfield. We are having our annual Christmas Party for Children on **12-16-18**, at St. John's Hall in Mayfield. All guests are treated to pizza and snacks, a sing-along, a gift stocking from Santa, and a picture with Santa, all free. We also are "putting-up" Christmas decorations around the town of Mayfield (the ones you see around all of the towns in the valley attached to the telephone poles). The Mayfield Lions have always purchased and maintained the decorations around the town, and this year, we refurbished, as well as built new cross-over, decorations.

Olyphant The Olyphant Lions Club will be helping with the Santa Train on Saturday, December 1, 2018. Santa Claus will leave his sleigh at the North Pole and come to town early on a train! Six local communities will celebrate Christmas in a Small Town when Santa arrives aboard a special train provided by Steamtown National Historic Site.

Now in its 22nd year, the Christmas in a Small Town celebration, also known as the Santa Train, is a project of the Lackawanna Heritage Valley National and State Heritage Area. The event draws large crowds of excited families to restored train stations throughout the Lackawanna Heritage Valley. It has become a tradition and a day to celebrate the heritage of Northeastern Pennsylvania! The Santa Train will arrive at local train stations at the following times:

- **10:30 a.m.** – Carbondale Train Station, River Street, Carbondale
- **11:35 a.m.** – Archbald Train Station, Pike Street, Archbald
- **12:20 p.m.** – Jessup Train Station, Church Street, Jessup
- **1 p.m.** – Queen City Train Station, Lackawanna Avenue, Olyphant
- **1:45 p.m.** – Dickson City Train Station, Boulevard Avenue, Dickson City
- **3 p.m.** – Steamtown National Historic Site, Scranton

Families are encouraged to assemble at the train station in each community to welcome Santa as the train pulls into town. At each stop, Santa and his friends will greet all of the children, hearing their lists for special Christmas wishes. After visiting with Santa, families can enjoy refreshments, live entertainment and special activities. The Valley View Marching Band will perform at the Archbald and Jessup train stations, greeting Santa with holiday music and entertaining the crowd. The Santa Train and its crew will be available for photo opportunities at each station. All activities are free.

Scott Twp.

Olyphant LEOs at Mid Valley

Zone 3
PDG Butch Sands
 833 No. Eaton Road
 Tunkhannock, Pa. 18657
 570-836-1205
 bjs2lions@epix.net

Benton Dalton Falls Montrose Ransom Susquehanna-Stone Bridge Tunkhannock

Blue Ridge Leo's

Benton

Dalton

Falls Twp. The Falls Lions will be having their Game Dinner on Sunday, January 27. It will be held at Ardees beginning at 1Pm. There's a donation of \$12.

Our December meeting was held at Bartolai Winery and Lion Ray welcomed all in attendance which included District Governor Bill Metchulat and Vice District Governor Fran Stepkovitch. This was our clubs Appreciation and Awards Meeting. DG Bill presented a 20-year membership award to Lions Walt and Marie, and a 30-year membership award to a missing Lion Al. Having designed his own DG pin, Bill presented one each to Lions Ron, Dale. And Club President Karen. And the surprises kept coming. Lion Pres. Karen presented pins of Appreciation to Lions Dale and Ron. Also she expressed similar appreciation to Lions Karen S. And Jackie. Oh, by the way, The Lion of the Year recipient was awarded to Lion Karen in this 18th year of her service as Club President. And the biggest shock came to Lion John upon receiving the "Melvin Jones Award".

As always, Our meetings are filled with much camaraderie. We do believe: "If it isn't fun, it isn't Lionism"



Montrose

Ransom

Stone Bridge/Susquehanna

Tunkhannock

Tunkhannock Lions Club

Annual Christmas Party/Toy Collection

SATURDAY, DECEMBER 15, 2018
@ Lake Winola Fire Hall
(Rt. 307 Lake Winola)

\$10.00 PER PERSON PLUS AN UNWRAPPED CHILD'S TOY
 Free For children 12 yrs. & under
(Includes a chance to win "Basket of Cheer" drawing)
 All Toys Collected Are Donated To
INTERFAITH FRIENDS TOY DISTRIBUTION PROGRAM

SPONSORED BY
THE TUNKHANNOCK LIONS CLUB

6:00 PM TO 7:00 PM-Social Hour
 BYOB
(Appetizers, Soda & Coffee Provided)

7:00 PM- Dinner
(Homemade Chicken & Biscuits,
 Mashed Potatoes, Vegetable & Desserts)

PLEASE CALL & RSVP TO:
PDG Butch & Josie Sands 570-836-1205
Dale Wilsey 570-836-6208

"Basket of Cheer" is from the Nimble Hill Winery
 3971 US-6 Tunkhannock, PA
 570-836-9463

It is with great pleasure that we, the Commissioners of Susquehanna County, take this opportunity to acknowledge the work of the Administration, Faculty, Students and members of the Blue Ridge LEOs Club for their Community Spirit and Support for all of our Veterans.

We wish to recognize the events hosted for our Veterans, such as the Veterans Days Breakfast and Presentations that are held at the school and your continued support of the County's Veterans.

In addition, we recognize the school's other projects, such as Feed-A-Friend Food Drive, Toys for Tots, Coat Drives, the Salvation Army Christmas Drive, and providing volunteers to the Montrose Lions Club when needed, and helping support activities such as the 4th of July on the Green in Montrose, Pennsylvania.

Together, we show our Veterans through the events hosted and by lending a hand to other groups within our Community that they are appreciated today, tomorrow and every day.

Presented this 9th day of November, 2018



Congratulations Blue Ridge LEOs!



Zone 4
PDG Joe Skinner
2703 Atherton Street
Clarks Summit, Pa. 18411
570-587-2073

Abington Blakely-Peckville Dunmore Minooka Moosic Scranton Central So. Abington Taylor Valley View Leo's

Abington

Blakely/Peckville

Dunmore On January 10,15,25,30,31 we will be assisting IPDG Cathy Metschulat complete vision screenings at the Dunmore Elementary school. There are over 130 students to be screened at this time, hopefully there will be more at a later date.

The Dunmore Lions Club held its annual benefit show featuring the "Magic of Damian" Pennsylvania's foremost magician. This year the event was held at Saint Mary of Mount Carmel, Dunmore. This marks the 24th consecutive year the Lions have featured Damian at Dunmore Elementary schools. All proceeds this year will be utilized for scholarships to aid in college expenses for Dunmore and Holy Cross High Schools. The lions have been serving the community of Dunmore since 1952.



Photo #1

Standing left to right- Richard Green, Lions Vice President, Kathy Sosnowski, Principle, St Mary's, Lisa Kinney, Event Chairperson, Jim Aita, President Dunmore Lions Kneeling –Damian The Magician

Photo#2



Damian performing some of his award winning magic

Minooka

Moosic

Scranton Central

South Abington

Taylor

Valley View LEOs



MAY YOU

AND YOUR FAMILY HAVE

A BLESSED CHRISTMAS

AND A HAPPY NEW YEAR!

MERRY CHRISTMAS,

DG BILL & IPDG CATHY

DISTRICT NEWS



Lions All: New Name "District Raffle Tickets"



Raffle Tickets have been mailed to each club; whether your club/club members decide to sell the tickets or not; **please do not throw away tickets that are not sold.** Please return them to Lion Barb; someone else may want to sell them! This fundraiser can only be a success, if we have your help.

In Friendship & In Service,
IPDG Cathy

SNAPSHOT OF OUR LIONS DISTRICT CALENDAR

District's Sight First and Hearing meetings @ 7 p.m. at the various locations listed below:

Dec 13th Moosic, Grande Pizza, 4200 Birney Ave, Moosic

As reported by Lion Irene Masco there is a \$50 increase in the cost for the hearing aids that are being purchased which brings the cost to \$500. Based upon that information, during the November Sight First & Hearing meeting, it was voted that each club would be responsible for \$250 in place of the \$225 as given in the past. **In Addition:** The total household income does include any benefits received from both Social Security and Dept. of Welfare. The income limitations for a single person are \$19,000 and for a couple is \$25,000.

GOVERNOR'S VISITATION SCHEDULE

December 1 st Falls		December 3 rd Honesdale		
January 22 nd Dunmore		February 5 th Eynon/Archbald, Jermyn and Jessup ~ joint visitation		
March 5 th Ransom	March 7 th Moosic	March 18 th Taylor	March 19 th Mayfield	March 21 st Minisink
April 4 th Scott Twp.		Minooka: TBA		

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<http://lions14h.org/newsletters/>



Diabetes:

A New Service Project, is being requested by PA Lions State Global Service Team (GST) PDG Tom Gregg:

The state office in Harrisburg often receives telephone calls inquiring where they can donate/drop off their used eyeglasses. Currently there is not a database for the state office to be able to direct the caller when it is outside of the Harrisburg area.

*This is where our local clubs come in at....*each one of the 694 Lions club in the state of PA is being asked to advise their own district GST, where they have drop off locations in their community. The district GST's will then in turn report this information to the state office and a database will be compiled. Your help is greatly needed, so please, take a moment and email PDG Joe Skinner at jskinner710@comcast.net with your clubs drop off locations. Thank you for your help and cooperation! We save one eyesight at a time and each one matters!



Kidsight will be screening the elementary school students of Dunmore come January!
DG Bill 570-351-5177 or PDG Cathy 570-504-6261. Thank you for your help!

PA LIONS STATE NEWS

CONTACT INFO: State Administrator Lion Bob McComas PA State Council of Lions Clubs 949 East Park Drive
Harrisburg, PA 17111 bob.mccomas@palions.org Office telephone: 717.564.2586 Fax: 717.564.2880 Cell phone:
724.421.5658 Website: www.palions.org

The 2018-2019 MD-14 directories is available through the State Office. The directory has been expanded to include more contact information for district and state committee members, as well as additional historical information. To receive a copy of the directory via email, please contact State Administrator Bob McComas at bob.mccomas@palions.org. Printed copies will also available for \$10 to cover costs. Please send a check payable to "PA Lions" to the State Office at 949 East Park Drive, Harrisburg, PA 17111.

The complete MultipleDistrict14 Constitution & By-Laws/Policy Manual is posted on the state website (www.palions.org).

Important Dates:

December 1, 2018 Postmark deadline for winning sub-district Peace Poster to be sent to State Council Chairperson
December 15, 2018 Postmark deadline for sub-district Leo of the Year recipients to be submitted to State Council Chair
December 15, 2018 Postmark deadline for State Council Chair to send winning MD-14 Peace Poster to LCI Public Relations Department
January 4, 2019 Deadline for hotel and meal RSVPs for 2018-2019 State Council Meeting #3
February 1-3, 2019 2018-2019 State Council Meeting #3 Hosted by District 14-L Altoona Grand Hotel
February 2, 2019 Special Election to select endorsed candidate for International Director Altoona Grand Hotel
February 2, 2019 Selection of MD-14 Leo of the Year by Council of Governors
March 16, 2019 Spring Global Action Team Symposium PA State Council of Lions Clubs office
April 1, 2019 Deadline for MD-14 Leo of the Year award winner to be received by Lions Clubs International
April 16, 2019 Deadline for hotel reservations for 2018-2019 Council Meeting #4 and 96th MD-14 State Convention
May 17-19, 2019 96th Annual Multiple District 14 State Convention Hosted by District 14-W Kalahari Resorts & Convention Center 250 Kalahari Blvd., Pocono Manor, PA

A final reminder from LCI's Legal Division: "Please remember that all Lions clubs, districts and multiple districts that have annual gross receipts less than US\$50,000 and do not have to file Forms 990 or 990-EZ must file the e-Postcard (also known as 990-N). If your Lions club, district or multiple district has a foundation, which is a separate legal entity, the appropriate form will need to be filed as well."

Check please! EIN numbers The State Office reminds district and club treasurers that each club and district should have its own Employee Identification Number (EIN) and file a yearly report with the Internal Revenue Service (IRS). Clubs should not use the EIN assigned to the PA State Council of Lions Clubs and/or Lions Clubs International. If you have questions or need more information on this matter, please contact LCI's Legal Division at 630.468.6732.

Links to information related to EIN numbers and IRS regulations on the LCI website (www.lionsclubs.org) include: • Exempt Organizations Annual Reporting Requirements – Annual Electronic Notice (Form 990-N) for Small Organizations http://www.lionsclubs.org/resources/EN/pdfs/irs_faqs.pdf

Tax issues and regulations affecting Lions clubs and leadership - http://www.lionsclubs.org/resources/all/pdfs/tax_reg_lions.pdf

Reinstatement of tax-exempt status: http://www.lionsclubs.org/resources/all/pdfs/tax-exempt_reinstatement.pdf

FAQ: Current LCI and MD-14 per capita dues The following information on LCI per capita dues can be found on at <http://www.lionsclubs.org/resources/EN/pdfs/tk188.pdf>: New Members pay a charter fee of US\$35 or must submit the proper certification form waiver. International dues total US\$43 annually and will be billed on a semi-annual basis. Additional district, multiple district and club dues may apply. International dues for newly chartered clubs will be prorated for the months remaining in the semi-annual period ending either June 30 or December 31. Family Members: The first family member (head of household) pays full international dues (US\$43), and up to four additional family members pay only half the international dues (US\$21.50). All family members pay the one-time charter fee of US \$35. The Family Membership Program is open to family members who are (1) eligible for Lions membership, (2) currently in or joining the same club, and (3) living in the same household and related by birth, marriage or other legal relationship. Common household family members include parents, children, spouses, aunts and uncles, cousins, grandparents, in-laws and legal dependents. Complete family member certification on the Report of Charter Members (TK-21a). Students between the age of majority and through age 30 pay no charter fee and half international dues. Students over age 30 and joining a Campus Lions club pay a US\$10 charter fee and full international dues. Submit the Student Member Certification Form (STU-5). *New campus clubs, and clubs with a majority of students, must prepay one year international dues at the student member rate. Graduating Leos: All graduating Leos receive a charter fee waiver. Graduating Leos, through the age of 30 who have been a Leo for at least a year and a day, pay half international dues. Submit the Leo to Lion Certification and Years of Service Transfer Form (LL-2) for each graduating Leo under 30. Young adults, through the age of 30, receive a charter fee waiver and pay half international dues when joining a Leo Lions club. Submit the Leo to Lion Certification and Years of Service Transfer Form (LL-2) for each young adult. Transfer members pay a US\$20 charter fee and must have left their former club in good standing and transfer to the new club within 12 months. Reminder: As of June 30, 2018, LCI will not issue international dues credits for membership drops after the release of the semi-annual billings on July 1 and January 1. In the past, LCI had given clubs a grace period in January and July to adjust their club rosters and receive a credit for unreported membership drops. This practice has been a courtesy extended to clubs by LCI despite rules governing the practice in Board Policy. The board of directors recently decided that enforcement of existing policy is necessary in order to be in compliance with Board Policy. This will also provide greater alignment with district billing and create more accurate reporting that better reflects true membership growth. State per capita dues are collected to provide revenue to defray the administrative expenses of the Multiple District and each sub-District and a Multiple District Convention Fund, annual per capita dues of \$16.00 per member per year are collected. These dues are collected in two semi-annual payments based upon a club's membership total as shown by Lions Clubs International (LCI) as of July 1 and January 1 of each fiscal year. As is the case with LCI for international dues, state per capita dues are not pro-rated for members added or dropped from club membership rolls after July 1 and before December 30 and/or after January 1 and before June 30. State per capita dues collected are used, distributed and credited as follows: • State Convention Administrative Fund: \$0.45/member/year • International Convention Fund: \$0.85/member/year • Promotional Fund: \$0.35/member/year • District Governors International Conv. Fund: \$0.35/member/year • Sub-District Administrative Fund: \$2.50/member/year • PA News Publication Fund (The PRIDE): \$1.50/member/year • All State Band: \$1.50/member/year

TAX ISSUES AND REGULATIONS AFFECTING LIONS CLUBS AND LEADERSHIP

DISCLAIMER: Please note that the content contained in this material is for informational purposes only and is not intended to be deemed legal or tax advice. **TAX ADVICE NOTICE:** Tax advice, if any, contained in this material does not constitute a "reliance opinion" as defined in IRS Circular 230 and may not be used to establish reasonable reliance on the opinion of counsel for the purpose of avoiding the penalty imposed by Section 6662A of the Internal Revenue Code.

INTRODUCTION TO TAX EXEMPTION

Exemption for LCI and Charter Clubs

Lions Clubs International (LCI) is exempt from federal income taxation under § 501(c)(4) of the Internal Revenue Code (IRC). When a Lions club receives its charter from LCI, it is granted 501(c)(4) tax-exempt status under LCI Group Exemption Number 0239. When granting the Group Exemption to LCI, the IRS noted that the Association is "the parent organization of clubs operating in 150 countries and geographical locations around the world. All such clubs have as their primary functions the performance of activities which must serve to alleviate in some way a need in their respective communities, which is financed through funds raised from members of the public." (IRS Ruling Letter, June 11, 1981). This seminar will discuss what it means to be a 501(c)(4) organization, the difference between a 501(c)(4) and an organization exempt under 501(c)(3), and the tax filing requirements for clubs. In addition, we will cover incorporating your club and creating a foundation.

What does 501(c)(4) mean?

IRS § 501(c)(4) provides the tax exemption for "[c]ivic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare." Therefore, the organizations are exempt from paying federal income tax. However, LCI and its chartered clubs are not "charitable organizations," as defined in IRC § 501(c)(3), and donations made to LCI and local clubs are not tax-deductible under IRC § 170.

Disclosure requirements for deductions.

Contributions to 501(c)(4) organizations are NOT deductible as charitable contributions for federal income tax purposes. In certain circumstances, tax-exempt organizations that are not eligible to receive tax-deductible contributions (501(c)(4) organizations) must disclose, in any fundraising solicitation, in an express statement (in a conspicuous and easily recognizable format), that contributions to the organization are not deductible for federal income tax purposes. Please note that this disclosure requirement applies to a fundraising solicitation: if the organization soliciting the funds normally has a gross receipts over \$100,000 per year, the solicitation is part of a coordinated fundraising campaign that is soliciting more than 10 persons during the year, and the solicitation is made in written or printed form, by television or radio, or by telephone.

TAX FILING – CLUB RESPONSIBILITIES

Obtaining an EIN. Every Club and/or District must have an employer identification number (EIN), even if it will not have employees. The EIN is a unique number that identifies the organization to the Internal Revenue Service. To apply for an EIN, you should obtain a Form

SS-4 and its Instructions from the IRS. You may also apply for an EIN online (www.irs.gov/charities), by telephone (1-800-829-4933), or by fax (fax number at the location accepting applications from your state). It is important that the Clubs and Districts are using the correct EIN for their annual filing. Failure to use the correct EIN will result in revocation of the 501(c)(4) exemption. Should your Club or District have the wrong EIN, you may correct the records with the IRS through their Exempt Organizations (EO) customer service at 877-829-5500.

Filing Requirements. Under the Pension Protection Act of 2006, most small tax-exempt organizations whose gross receipts are normally \$25,000 or less (\$50,000 or less for tax years 2010 and later) must file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*. Before this law was enacted, these small organizations were not required to file annually with the IRS. This means that ALL clubs and districts must annually file a 990-N, 990-EZ or 990.

E-Postcard Filing. If your club is eligible to file a 990-N, then it must provide the following information on the 990-N: the club's legal name; any other names the club uses; the club's mailing address; the club's website address (if applicable); the club's taxpayer identification number (TIN or EIN); name and address of principal officer of the organization (President); the fiscal year the club runs by which should be June through July; a statement that the club's annual gross receipts are normally \$25,000 or less (\$50,000 or less beginning with the 2010 tax year); and if applicable a statement that the club has been canceled or is planning on canceling.

When to file: Forms 990, 990-EZ and 990-N must be filed by the 15th day of the 5th month after the end of the organization's annual accounting period. For example, if the club's tax period ends on December 31, 2011, the form is due May 2012. Please note that ***an organization cannot request an extension for filing the Form 990-N.***

Revocation: If a Lions Club or District fails to file timely a Form 990, 990-EZ or 990-N, then their exemption will be revoked by the IRS. This is regardless of whether they are part of a group exemption like Lions Clubs or Districts. The IRS issued instructions for organizations wishing to get reinstated. As part of this, the IRS issued guidance on how organizations can apply for reinstatement of their tax-exempt status, including retroactive reinstatement. In addition, the IRS announced transition relief for certain small tax-exempt organizations – those with annual gross receipts of \$50,000 or less for 2010 – that were made subject to the new "postcard" filing under the Pension Protection Act. The relief allows eligible small organizations to regain their tax-exempt status retroactive to the date of revocation and pay a reduced application fee of \$100 rather than the typical \$400 or \$850 fee. Full details are available in [Notice 2011-43](#), [Notice 2011-44](#) and [Revenue Procedure 2011-36](#), issued by the IRS. If an organization appears on the list of organizations whose tax-exempt status has been automatically revoked, it is because IRS records indicate the organization had a filing requirement and did not file the required returns or notices for three consecutive years. Any organization that wishes to receive retroactive reinstatement under the new rules has to file an application for recognition of exemption. Therefore, either a Form 1023 or 1024 has to be filed EVEN IF they didn't have to file one initially, such as an organization covered initially under a group exemption like Lions. There are two processes from there, depending upon what filing was missed resulting in

the revocation. If the organization/club had less than \$25k in income and was only required to file the 990N, reinstatement is fairly straightforward. The organization only has to explain that it wasn't required to file a 990 or 990EZ and then must file the IRS Form 1023 or 1024, depending upon the classification, and pay a \$100 filing fee. However, for organizations that had to file a 990EZ or 990, it will be more difficult because they have to establish reasonable cause for failure to file. For these organizations we recommend that they work with local counsel or tax professionals to assist them in getting reinstated with the IRS.

INCORPORATION

Many clubs may wish to incorporate their club in their local state or jurisdiction. This is something that will benefit the club and is encouraged by Lions Clubs International.

Benefits to incorporating. There are several benefits to incorporating your club or district. Following are a few:

- i. In most jurisdictions, individual club members are not liable, individually or severally, in lawsuits against the club. Liability is limited to the capital or assets of the club.
- ii. Some states may not allow an unincorporated association of volunteers to hold title to property. Property ownership would require a "trustee" arrangement where some other party holds title for the club. Even where unincorporated associations may hold title, the legal setup does not serve the members' interest as well as incorporation.
- iii. Legal documents, such as contracts are more easily handled under a corporate structure.
- iv. Tenure of a corporation is perpetual in nature.

Annual Filing Requirements. Annual filing requirements that vary state to state. If a club determines that it is in its best interest to incorporate, it should be aware that there are various filing requirements that they must fulfill in the state or local jurisdiction in which they operate. Therefore, it is important for the club to research the requirements before they decide to incorporate or secure the services of a provider like CT to assist them.

Authorization to Incorporate. Before a club is incorporated, they must submit their proposed Articles of Incorporation to Lions Clubs International Legal Division for approval. The following conditions must be met before incorporating.

- i. The Articles of Incorporation must contain a jurisdictional statements that states that the club is subject to International Constitution & By-Laws;
- ii. The Purposes enumerated must remain the same as those in the International Constitution and By-Laws; and
- iii. The Name of club should be the same as our records.

Lions Clubs International is required to maintain complete records of all Lions clubs that become incorporated. At the start of each year, it is necessary for LCI to file with the IRS a list of clubs that become incorporated during the preceding year. Therefore, if your club incorporates, please notify the Legal Division immediately.

FOUNDATIONS

A Lions Foundation formed in accordance with IRC 501(c)(3) would be eligible to obtain a 1023 exemption number from the IRS which would qualify a contributor's donation as tax deductible to the extent allowed by law. Other benefits available to a 501(c)(3) organization include exemption from property and sales taxes in most states.

To form a Lions Foundation, the by-laws and policies of Lions Clubs International provide that the applying Club or District must request authorization from Lions Clubs International. Also, the applying Lions Foundation must satisfy criteria established by the International Board of Directors. Through the member benefit program established with CT, a Lions Club or District can engage the services of CT in forming a Lions 501(c)(3) Foundation that satisfied the criteria established by the International Board of Directors. If your club or district decides to take advantage of this membership benefit program with CT and establish such a foundation, please submit the following documents directly to CT and CT will coordinate the review and authorization by the Lions Clubs International Legal Division and handle all necessary filing.

1. A completed application for use of the Lions name and/or emblem.
2. A copy of the minutes or resolution of the club and/or district indicating the support of the Lions Club or District in the formation of the Lions Foundation.
3. A copy of the proposed Articles of Incorporation and Constitution and By-laws for the Lions Foundation.

Of course, a Club or District always has the option of handling all necessary filing to establish a Lions Foundation on its own. In that case, the club or district may submit the required documents directly to the LCI Legal Division for review and authorization.

IRS Assistance:

IRS Exempt Organization Web site – www.irs.gov/eo

Web based training – www.stayexempt.org

EO Customer Service – (800) 829-5500

Incorporation/Foundation Assistance:

CT, a Wolters Kluwer Company

Chicago Team 3

208 S. LaSalle, Suite 814

Chicago, IL 60604

Phone: 866-331-2303

Fax: 312-750-0660

Email: lionsclubs@wolterskluwer.com

LCI NEWS

International Leo Day commemorates the chartering of the first Leo club on December 5, 1957. More than 60 years later, Leos continue to build on a tradition of service to meet emerging local and global needs.

Leo Club Program Advisory Panel Nominations

Do you know a Leo or Lion who would make a great representative for the Leo Club Program? Advisory panelists share valuable feedback and are eligible to receive funding to offset the cost to travel to local, regional and international events, while serving as ambassadors for the Leo Club Program. Submit your nomination form **before January 15, 2019**.

The Leo Club Program Advisory Panel is comprised of two Lions and two Leos from each constitutional area and the continent of Africa. One Lion and one Leo from each area will be selected to serve a two-year term beginning July 1, 2019 through June 30, 2021.

Don't miss out!

Spreading Cheer: Innovative Projects That Are Simple but Make an Impact.

New

Voices

You don't want to miss the upcoming webinar for the New Voices Initiative, *"Spreading Cheer: Innovative Projects That Are Simple but Make an Impact."* The webinar will be held on **December 18, 2018**. Register today! If you register for the webinar and are unable to attend, you will receive a recording of the event via email. This recording will also be available on the [New Voices page](#).

Getting the most out of our new website

Our all-new website is almost here! And it's been designed to improve the experience of Lions and potential Lions alike. The website is a critical part of Lions' and clubs' experiences, and we're extremely proud to be launching a product that's the result of years of research and development—listening to members' and clubs' wants and needs, and incorporating them in useful ways. So, exactly how can our new website enhance your service? Let's take a look!

1. The Service Launchpad

Lions Clubs International has developed ready-to-use, comprehensive project planners. The Service Launchpad guides you through a few simple questions to help you find the perfect project that supports one of our five global causes: diabetes, hunger, vision, childhood cancer and the environment.

2. The Resource Center

Over the years, Lions have produced so many great resources like guides, presentations, media and much more. To help members find what they need with ease, our new website features a powerful search and discover tool called the Resource Center. It's as simple as typing a keyword into the search bar, and content filters in the sidebar will help you narrow your search.

3. The Club Locator

With more than 48,000 clubs around the world, the service of Lions reaches communities far and wide. The new website allows potential Lions, and Lions, to find any and every club by simply searching a location or keyword in the Club Locator. The new Club Locator is also fully integrated with MyLion™, so clubs that are using the MyLion™ app can showcase their clubs' information, photos and upcoming projects to potential members.

4. Enhanced Storytelling

Lions are on the frontlines of service in countless communities around the globe. It's time that these stories are given a bigger platform than ever before and are shared with the world. One of the main focuses of the new website is exactly this—featuring the stories of Lions, beautifully and across a variety of media including blogs, photography and videos. Sharing these incredible service stories will not only show potential Lions what we're all about, it will also help Lions inspire one another and take pride in the good that our nearly 1.5million members are doing every day.

5. Simple Donations

Lions Clubs International Foundation empowers the service of Lions through grants given to humanitarian projects around the world. Funding these projects, which help so many in need each year, requires donations from Lions and potential Lions alike. To make donating as easy as possible, the online process has been streamlined. We've added a "donate" button to the top of every page so that all website visitors are aware of the opportunity to give in support of our life-changing service.



Ways you can donate.....



[AmazonSmile](#) is a simple and automatic way for you to support LCIF every time you shop online, at no cost to you. When you shop at AmazonSmile, you'll find the exact same low prices, vast selection and convenient shopping experience as Amazon.com, with the added bonus that Amazon will donate a portion of the purchase price to LCIF.

Own a Limited-Edition Lions Clubs Centennial Commemorative Coin

For a limited time only, you can order this historic Lions Centennial keepsake and support the life-changing work of LCIF. For each coin sold, US\$10 is authorized to be paid to LCIF. This represents a US\$4 million opportunity to improve the lives of people in need through LCIF initiatives around the world. These collectable coins make great gifts for family and friends and are the perfect way to show appreciation to your club members for outstanding service.



LCIF Nearing US\$50 Million Goal

Along with celebrating LCIF's 50th anniversary, the foundation also has a goal to raise US\$50 million this fiscal year. Many clubs and districts are working hard to have 100% supporting members, meaning every member makes a donation. Lions from all over the world are making contributions of all sizes. Please make your gift today so we can continue to make the world a better place!

Empower Service with Campaign 100

Our global foundation is committed to empowering Lions in your district. Here's what you can do to support LCIF:



- **Collaborate** with LCIF district coordinators by inviting them to a cabinet meeting.
- **Lead** by example and [make your gift](#) to Campaign 100.
- **Advocate** for LCIF and Campaign 100 by engaging your club presidents or having a seminar at your district or MD convention.

Show your support by promoting LCIF within your district. For more information, visit the [LCIF website](#).