

Club Presidents, Secretaries and Treasurers – Several questions have popped up regarding Lions International and the what, how, etc.. of operations. The following information will assist you in accessing Lions International information. Please give me a call if you have questions. DG Claudia

<https://www.lionsclubs.org/en/resources-for-members/resource-center/legal-resources>

The Legal Division is responsible for the legal operations and global compliance of the Association and provides guidance to Lions on all matters related to the constitution and by-laws. In addition to this, the Legal Division coordinates the general liability insurance coverage, registers and maintains LCI and LCIF trademarks and answers questions related to election procedures and dispute resolution policies adopted by the International Board of Directors.

Incorporation, Foundation & Registered Agent Resources

[Information on Forming a Lions Foundation](#) - Letter to Lions members detailing what is required to form a Lions foundation

[Foundation Criteria](#) - Criteria for forming and operating a Lions foundation

[Foundation Application](#) - Application for use of the Lions' name and emblem

[Sample Foundation Articles of Incorporation](#) - Sample articles of incorporation for Lions foundations

[Sample Foundation By-Laws](#) - Sample by-laws for Lions foundations

[Sample Foundation Resolution](#) - Sample resolution for Lions foundations

[Information on Incorporating a Lions Club](#) - Letter to Lions members detailing what is required to incorporate a Lions club

[Sample Articles of Incorporation](#) - U.S. only - Sample articles of incorporation that can assist Lions clubs in forming their own articles of incorporation

TAX

[Chart of State Nonprofit Registration and Solicitation Requirements Resources](#) - Provides guidance to U.S. clubs and districts regarding registration and solicitation requirements by state

[Guidance on IRS Form 8976](#) - U.S. only - Provides guidance on a new regulation that was passed by the IRS that requires all newly-formed 501(c)(4) organizations to notify the IRS of their intention to operate as a 501(c)(4) by filing Form 8976

[IRS – Frequently Asked Questions – New Annual Electronic Notice – ePostcard](#) - "U.S. only - Provides guidance on the IRS requirement that small, tax-exempt organizations file an annual electronic notice (Form 990-N, also referred to as the e-Postcard)"

[Public Comment on IRS Form 8976](#) - Letter to Lions clubs regarding public comment submitted by Lions Clubs International to the IRS regarding Form 8976

[Tax Issues and Regulations affecting Lions Clubs and Leadership](#) - U.S. only - Guidelines on the regulations and requirements related to tax issues

[Unrelated Business Income Tax \(UBIT\) Guidance for Districts and Clubs Subject to United States Tax Laws](#) - Information pertaining to unrelated business income tax (UBIT)

Ethical Standards

[Ethical Standards and Conduct](#) - Guidelines detailing the ethical standards and conduct of Executive Officers, International Directors, and Board Appointees

[Ethical Standards and Conduct \(Club Officer\)](#) - Provides guidance in the areas of ethical standards and conduct

[Ethical Standards and Conduct for Council Chairpersons](#) - Details the ethical standards and conduct of council chairpersons

[Ethical Standards and Conduct for District Governors](#) - Details the ethical standards and conduct of district governors

Other Policies

[District Election Guidelines](#) - Provides guidance to districts on the policies and provisions related to holding the district convention and election.

[Lions Clubs International Privacy Policy](#) - Privacy policy for Lions Clubs International

[Use of Funds Policy](#) - Policy covers the use of funds raised from Lions clubs activities

[Use of Funds Policy FAQ](#) - Intended to assist Lions members, clubs and districts in following the Use of Funds Policy adopted by the International Board of Directors

[Voting Delegate Information for MD and District Conventions](#) - Voting delegate information for MD convention and district conventions, and voting procedures information