



Information on Forming a Lions Foundation

Dear Lion Member:

Thank you for contacting the Legal Division for information regarding the formation of a 501(c)(3) non-profit Lions entity or Foundation. Lions Clubs International has developed a successful relationship with CT, the industry leader in legal services. Through this relationship, CT can assist your Lions Club or District with the formation of a new Lions Foundation and the completion of any other necessary filings with your Secretary of State office at a substantial savings.

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 (Exhibit A). 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 satisfies 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 (Exhibit B).
2. A copy of the minutes or resolution of the club or district indicating the support of the Lions Club or District in the formation of the said Lions Foundation (Exhibit C).
3. A copy of the proposed Articles of Incorporation and Constitution and By-Laws for the Lions Foundation (Exhibits D and E, respectively).

Of course, you always have the option of handling all necessary filing to establish a Lions Foundation on your own. In that case, you may submit the required documents to the LCI Legal Division for review and authorization.

Enclosed with this letter are sample Articles of Incorporation, By-Laws, and Resolutions, which have been pre-approved by Lions Clubs International to meet the criteria established by the International Board of Directors. These samples may assist your club or district in developing your own documents for filing. You may need to seek further review by local legal counsel to ensure that any Articles of Incorporation and By-Laws meet the requirements of incorporation under the laws of the State in which the Lions Foundation is to be formed.

We trust that these documents will be of some guidance in assisting your club or district in establishing a Lions Foundation. For a description of all the services CT provides as a part of the membership benefit program, please see the enclosed brochure (Exhibit F). Should you have further inquiries regarding this matter, please contact CT or the Lions Clubs International Legal Division.

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Enclosures:

Exhibit A – International Board of Directors’ Criteria
Exhibit B – Application for Use of the Lions Name & Logo
Exhibit C – Sample Club Resolutions
Exhibit D – Sample Articles of Incorporation
Exhibit E – Sample By-Laws
Exhibit F – CT Services Brochure