



Information on Forming a Lions Foundation

Dear Lion Member:

Thank you for contacting Corporation Service Company (“CSC”) for information regarding the formation of a 501(c)(3) non-profit Lions entity or foundation. Lions Clubs International (“LCI”) has a relationship with CSC, a commercial registered agent and company formation service provider. CSC can assist your Lions Club or District with the formation of a new Lions Foundation and the completion of any other necessary filings with the state Secretary of State office.

A Lions Foundation formed in accordance with 501(c)(3) would be eligible to obtain a 1023 exemption number from the Internal Revenue Service (“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 LCI provide that the applying Club or District must request authorization from LCI. Also, the applying Lions Foundation must satisfy criteria established by the International Board of Directors (see Exhibit A). A Lions Club or District can place an order with CSC 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 use CSC services and establish a foundation, please submit the following documents directly to CSC and CSC will coordinate review and authorization by the LCI Legal Division and assist with the necessary filings.

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

You have the option to handle all necessary filings to establish a Lions Foundation on your own. If you choose to do so, please 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 LCI 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. Should you have any further inquiries regarding this matter, please contact the LCI Legal Division or CSC.

Legal Division
Lions Clubs International
300 W. 22nd Street
Oak Brook, IL 60523
Phone: 630-203-3847
Fax: 630-571-0953
Email: legal@lionsclubs.org

Corporation Service Company
2711 Centerville Road
Wilmington, DE 19808
Phone: 800-217-3225
Fax: 302-636-5454
Email: lionsclubs@cscglobal.com