



Disbanding an Ohio Lions Club

DECISION

When a club is choosing to disband, it is important that the club members meet and vote to do so. A majority of members on the roster voting in favor of disbanding is required for cancellation. Then the result of the vote must be recorded in the club's minutes. The minutes should include the exact month of club cancellation and the disposition of any remaining club assets. Please email a copy of the minutes to clubstatus@lionsclubs.org

DISTRICT

The district governor must provide their acknowledgment in writing stating they are aware of the cancellation of the club. The governor's acknowledgement may be sent to clubstatus@lionsclubs.org.

TIMING

The minutes and the District Governor acknowledgement should be submitted at least 10 days prior to the end of any billing period (June and December) to avoid the club being billed in the next cycle.

MEMBERS

Prior to submitting the minutes, the district and club should assist any members who want to transfer. The secretary of the disbanding club should report the members as "dropped transfer" and the club accepting the transfer members should report them as "transfers." If unable to complete the transfer, the clubs may request assistance by emailing clubstatus@lionsclubs.org.

FUNDS

- Any outstanding accounts should be paid first, including district, multiple district and international dues.
- Any remaining administrative funds may be donated at the club's discretion.
- Any remaining community funds must be donated to the community.
- All bank and investment accounts must be closed after it is certain that all checks have cleared.

PROPERTY

- The club members should determine where the club's historical information, gong, gavel, flags, banners, etc. should be kept. Sometimes these items are returned to the sponsoring Lions club and sometimes they are given to a historical society collection or elsewhere.
- If the club charter is still within the club's possession, please collect and return it to: Lions International c/o English Language Department 300 W. 22nd Street Oak Brook, IL 60523-8842

COMPLIANCE

It is extremely important for the club to properly file all final paperwork with several governmental agencies. To perform this duty, a final financial report will be required for the last fiscal year or period. This report should end with all zero balances and show the disposition of all monies. Note that some of these returns may require a fee.

- **IRS**

The Lions Club needs to file a final Form 990 with the IRS. The return must be marked as the organization is being terminated. Depending on the level of revenue there may be a fee to file the return.

- **Ohio Attorney General**

- a. The Lions Club needs to submit a final charitable registration. Note that depending on the level of revenue, there may be a fee to file the report.
- b. The Club also needs to file a "Final Annual Report and Asset Disposition"
There is no fee to file this report

To obtain this report:

1. Go to website: www.Ohio.gov
2. Click on the link on the top of the page: "Our State Government"
3. Click on the link in the middle of the page: "Attorney General"
4. Click on the link towards the bottom, under services: "Charitable Registration"
5. Under the Charity Registration drop down menu, click on the box: "Closing a Charity in Ohio"
6. In the text, click on the link: "Final Annual Report and Asset Disposition"

- **Secretary of State**

If the Lions Club is incorporated, a Certificate of Dissolution (Form 560) may be filed with the Ohio Secretary of State. This form notifies creditors, prevents future lawsuits and state penalties. The form requires multiple signatures, must be notarized, and costs \$50 to file. Alternatively, the club may decide to simply let the incorporation lapse at the next renewal date. In this case, there is nothing to file or pay. If needed, obtain form 560 by going to the Secretary of State's website, look under "Businesses" for "Forms and Fees", "Domestic," and "Certificate of Dissolution."