



# Lions Clubs International

300 W 22ND STREET • OAK BROOK ILLINOIS 60523-8842 USA • 630.571.5466

In response to your recent request regarding the association's exemption, enclosed is a copy of the original group exemption letter dated December 4, 1940, which exempts Lions Clubs International and all Lions clubs from federal income tax.

The association and its clubs are exempt from federal income tax under Internal Revenue Code Section 501(c)4 which is evident from the enclosed 1972 supplemental letter. For your information, the Group Exemption Number is 0239. Organizations which meet the tax definition of "charitable" are exempted under Section 501(c)3. At present we are unable, under our corporate purposes, to gain exemption under this Section.

Please refer to the association's web site at [www.lionsclubs.org](http://www.lionsclubs.org)  
(<http://members.lionsclubs.org/EN/resources/publications-forms/legal.php>) for further tax information.

If I may be of further assistance, please do not hesitate to contact me.

Sincerely,

Amy J. Peña  
General Counsel

AJP:kw

Enclosures: Original Group Exemption Letter dated December 4, 1940  
IRS Supplemental Letter dated 1972