

New Internal Revenue Service Requirement for Section 501(c)(4) Organizations – Form 8976

The IRS has passed a new regulation requiring 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**, as stated in Internal Revenue Code 26 CFR 1.506.

Currently, all Lions Clubs operate as 501(c)(4) organizations under the Internal Revenue Code.

Who is required to file form 8976?

- A club filed tax documents with the IRS prior to July 8, 2016 **does NOT** need to file Form 8976 if the club has filed annual taxes with the IRS (Form 990, 990EZ or Form 990-N) or the club has filed form 1024 prior to July 8, 2016.

- A club **did NOT** file tax documents with the IRS prior to July 8, 2016 **are required** (please see below) to file Form 8976 if you have not filed tax documents with the IRS prior to July 8, 2016.

All new clubs chartered in the U.S. after December 1, 2016 will have this form filed on its behalf by the Legal Division. The Legal Division will file the form 8976 with the IRS within 60 days of its charter date. A confirmation email will be provided to the listed club officers. If no confirmation email has been received within 30-45 days of charter, contact Legal Division at 630-203-3847 or via email at legal@lionsclubs.org.