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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

## 2008

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**Open to Public Inspection**

**A** For the 2008 calendar year, or tax year beginning 7/01/08, and ending 6/30/09

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>LIONS INTERNATIONAL - PILLAGER</b>	<b>D</b> Employer identification number <b>41-1596230</b>
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>PO BOX 236</b>	<b>E</b> Telephone number <b>218-746-2100</b>
		City or town, state or country, and ZIP + 4 <b>PILLAGER MN 56473</b>	<b>F</b> Group Exemption Number Number <b>0239</b>

● Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method:  Cash  Accrual  
Other (specify) ▶

**I** Website: ▶ N/A

**J** Organization type (check only one) —  501(c) ( 4 ) ◀ (insert no.)  4947(a)(1) or  527

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **168,233**

### Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	<b>9</b>
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments <b>See Statement 1</b>	3	<b>796</b>
	4	Investment income	4	<b>37</b>
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch.)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input checked="" type="checkbox"/>		
	6a	Gross revenue (not including \$ of contributions reported on line 1)	6a	<b>167,391</b>
6b	Less: direct expenses other than fundraising expenses	6b	<b>169,683</b>	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	<b>-2,292</b>	
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶ )	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	<b>-1,450</b>	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	<b>518</b>
	16	Other expenses (describe ▶ <b>See Statement 2</b> )	16	<b>2,117</b>
17	<b>Total expenses.</b> Add lines 10 through 16	17	<b>2,635</b>	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<b>-4,085</b>
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	<b>19,671</b>
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	<b>15,586</b>

### Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	<b>20,163</b>	<b>15,298</b>
23	Land and buildings		
24	Other assets (describe ▶ <b>See Statement 3</b> )	<b>303</b>	<b>302</b>
25	<b>Total assets</b>	<b>20,466</b>	<b>15,600</b>
26	<b>Total liabilities</b> (describe ▶ <b>See Statement 4</b> )	<b>795</b>	<b>14</b>
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>19,671</b>	<b>15,586</b>

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form 990-EZ (2008)

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**Part V Other Information (Note the statement requirements in the instructions for Part VI.)**

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		<input checked="" type="checkbox"/>
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	<input checked="" type="checkbox"/>	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	<input checked="" type="checkbox"/>	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. <span style="float:right">▶ <b>37a</b></span>		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">▶ <b>38b</b></span>		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 <span style="float:right">▶ <b>39a</b></span>		
b	Gross receipts, included on line 9, for public use of club facilities <span style="float:right">▶ <b>39b</b></span>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		<input checked="" type="checkbox"/>
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶ _____</span>		
d	Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶ _____</span>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed. <span style="float:right">▶ <b>MN</b></span>		
42a	The books are in care of <span style="float:right">▶ <b>LYNN RICHARDSON</b></span> Telephone no. <span style="float:right">▶ <b>218-746-3899</b></span> <b>PO BOX 236</b> Located at <span style="float:right">▶ <b>PILLAGER, MN</b></span> ZIP + 4 <span style="float:right">▶ <b>56473</b></span>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: <span style="float:right">▶ _____</span> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: <span style="float:right">▶ _____</span>		<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <span style="float:right">▶ <input type="checkbox"/></span> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶ <b>43</b></span>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
49a Did the organization make any transfers to an exempt non-charitable related organization?
b If "Yes," was the related organization(s) a section 527 organization?
50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 3 columns: Question ID, Yes, No. Rows 46, 47, 48, 49a, 49b.

Table with 5 columns: (a) Name and address of each employee paid more than \$100,000, (b) Title and average hours per week devoted to position, (c) Compensation, (d) Contributions to employee benefit plans & deferred compensation, (e) Expense account and other allowances.

Total number of other employees paid over \$100,000

- 51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000, (b) Type of service, (c) Compensation.

Total number of other independent contractors each receiving over \$100,000

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.
Signature of officer: LeRoy F. Smith
Date: 1-15-10
Type or print name and title: LeRoy F. Smith V-President

Paid Preparer's Use Only: Preparer's signature: [Signature], Date: 01/15/10, Check if self-employed: [ ], Preparer's Identifying Number (See instr): 900090091
Firm's name (or yours if self-employed), address, and ZIP + 4: Mayer, Porter, Beinhorn & Rowe, LTD, PO Box 206, Staples, MN 56479
EIN: 41-2014047
Phone no.: 218-894-1399

May the IRS discuss this return with the preparer shown above? See instructions. Yes No



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
		(event type)	(event type)	<b>None</b> (total number)	(Add col. (a) through col. (c))	
Revenue	<b>1</b> Gross receipts					
	<b>2</b> Less: Charitable contributions					
	<b>3</b> Gross revenue (line 1 minus line 2)					
Direct Expenses	<b>4</b> Cash prizes					
	<b>5</b> Non-cash prizes					
	<b>6</b> Rent/facility costs					
	<b>7</b> Other direct expenses					
	<b>8</b> Direct expense summary. Add lines 4 through 7 in column (d)					
<b>9</b> Net income summary. Combine lines 3 and 8 in column (d)						

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
		<b>1</b> Gross revenue		<b>164,719</b>	
Direct Expenses	<b>2</b> Cash prizes				
	<b>3</b> Non-cash prizes				
	<b>4</b> Rent/facility costs				
	<b>5</b> Other direct expenses		<b>168,874</b>		<b>168,874</b>
<b>6</b> Volunteer labor	<input checked="" type="checkbox"/> Yes ..... % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes ..... % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes ..... % <input checked="" type="checkbox"/> No		
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d)					<b>168,874</b>
<b>8</b> Net gaming income summary. Combine lines 1 and 7 in column (d)					<b>-4,155</b>

**9** Enter the state(s) in which the organization operates gaming activities: **MN**

**a** Is the organization licensed to operate gaming activities in each of these states? **X**

**b** If "No," Explain:

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? **X**

**b** If "Yes," Explain:

**11** Does the organization operate gaming activities with nonmembers? **X**

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? **X**

	Yes	No
<b>9a</b>	<b>X</b>	
<b>10a</b>		<b>X</b>
<b>11</b>		<b>X</b>
<b>12</b>		<b>X</b>

**13** Indicate the percentage of gaming activity operated in:

- a The organization's facility
- b An outside facility

13a		%
13b	100.00	%

**14** Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ **SHIRLEY SMITH**  
**PO BOX 236**  
 Address ▶ **PILLAGER** **MN 56473**

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?

	<b>15a</b>	<b>X</b>
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- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$

c If "Yes," enter name and address:

Name ▶  
 Address ▶

**16** Gaming manager information:

Name ▶ **SHIRLEY SMITH** **PO BOX 236 PILLAGER MN 56473**

Gaming manager compensation ▶ \$ **739**

Description of services provided ▶ **GAMBLING MANAGER**

- Director/officer     Employee     Independent contractor

**17** Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

	<b>17a</b>	<b>X</b>
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- b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$



## Federal Statements

Special Events Direct Expenses

<u>Description</u>	<u>Amount</u>
Column B	\$
WALK FOR SIGHT SUPPLIES	<u>288</u>
SubTotal	288
Column C	
TUPPERWARE SUPPLIES	<u>396</u>
SubTotal	396
Column Others	
MINT AND PIN SALES MINTS COST	<u>125</u>
SubTotal	<u>125</u>
SubTotal (Others)	125
Total	<u><u>809</u></u>

Direct expenses other than fundraising expenses  
reported on Form 990-EZ, page 1, line 6b.

## Federal Statements

**Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments**

Description	Amount
MEMBER DUES	\$ 796
Total	\$ 796

**Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
Expenses	\$
ANNUAL REGISTRATION	25
DUES	1,327
DONATIONS PAID	765
Total	\$ 2,117

**Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets**

Description	Beginning of Year	End of Year
Inventories for Sale or Use	\$ 303	\$ 302
	303	302

**Statement 4 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 254	\$ 14
Deferred Revenue	541	14
	795	14

# Federal Statements

## Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

### Description

THE LIONS CLUB PROVIDES HUMANITARIAN SERVICES IN THE PILLAGER COMMUNITY.

## Statement 6 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

### Description

THE LIONS CLUB IS ORGANIZED TO PERFORM HUMANITARIAN SERVICES, COMMUNITY ACTIVITIES, YOUTH EXCHANGE PROGRAM, AND MAKE THE COMMUNITY AWARE OF THE LIONS AND LIONS INTERNATIONAL PROJECTS. THIS WAS ACCOMPLISHED THROUGH THE MINT SALE AND HUNTERS DINNER FUNDRAISERS ALONG WITH THE SUPPORT OF OUR CHARITABLE GAMBLING.