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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceAMENDED
Short Form
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

OMB No. 1545-1150

2008

Open to Public
Inspection

► 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

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

B Check if applicable	C Name of organization OPELIKA LIONS CLUB		D Employer identification number 63-6054601
Address change	Number and street (or P O box, if mail is not delivered to street address) P.O. BOX 404		E Telephone number
Name change	Room/suite		
Initial return	City or town, state or country, and ZIP + 4 OPELIKA AL 36803-0404		F Group Exemption Number ► 0239
Termination			
Amended return			
Application pending			

► 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 returnL 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 ► \$ **54,044**

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

1 Contributions, gifts, grants, and similar amounts received	1	266
2 Program service revenue including government fees and contracts	2	
3 Membership dues and assessments	3	9,769
4 Investment income RECEIVED	4	358
5a Gross amount from sale of assets other than inventory	5a	
5b Less cost or other basis and sales expenses	5b	
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 6) If any amount is from gaming, check here of contributions	6a	43,651
a Gross revenue (not including \$ reported on line 1)	6b	20,737
b Less. direct expenses other than fundraising expenses	6c	22,914
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	
7a Gross sales of inventory, less returns and allowances	7b	
b Less cost of goods sold	7c	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
8 Other revenue (describe ►)	9	33,307
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	10	26,787
10 Grants and similar amounts paid (attach schedule)	11	
11 Benefits paid to or for members	12	
12 Salaries, other compensation, and employee benefits	13	1,074
13 Professional fees and other payments to independent contractors	14	1,137
14 Occupancy, rent, utilities, and maintenance	15	
15 Printing, publications, postage, and shipping	16	12,807
16 Other expenses (describe ► See Statement 3)	17	41,805
17 Total expenses. Add lines 10 through 16	18	-8,498
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	19	26,018
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)	20	
20 Other changes in net assets or fund balances (attach explanation)	21	17,520
21 Net assets or fund balances at end of year Combine lines 18 through 20		

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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

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22,669	22 10,538
23 Land and buildings	1,648	23 6,698
24 Other assets (describe ► See Statement 4)	1,701	24 284
25 Total assets	26,018	25 17,520
26 Total liabilities (describe ►)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	26,018	27 17,520

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

Form 990-EZ (2008)

DAA