



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort 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

2009

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 \$500,000 and total assets less than \$1,250,000 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 2009 calendar year, or tax year beginning 07/01/09, and ending 06/30/10

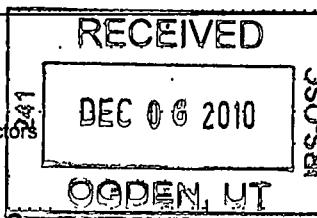
B Check if applicable	C Name of organization OPELIKA LIONS CLUB	D Employer identification number 63-6054601
<input type="checkbox"/> Address change	Number and street (or P O box, if mail is not delivered to street address) P. O. BOX 404	E Telephone number
<input type="checkbox"/> Name change	Room/suite	
<input type="checkbox"/> Initial return	City or town, state or country, and ZIP + 4 OPELIKA AL 36803-0404	F Group Exemption Number 0239
<input type="checkbox"/> Termination		
<input type="checkbox"/> Amended return		
<input type="checkbox"/> 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**H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)J Tax-exempt status (check only one) — 501(c) (4) (insert no.) 4947(a)(1) or 527K 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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **58,684**

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	1 120
2 Program service revenue including government fees and contracts	2
3 Membership dues and assessments	3 11,454
4 Investment income	4 196
5a Gross amount from sale of assets other than inventory	5a
b Less: cost or other basis and sales expenses	5b
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	
a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a 46,914
b Less direct expenses other than fundraising expenses	6b 22,213
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	
7a Gross sales of inventory, less returns and allowances	7a
b Less: cost of goods sold	7b
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
8 Other revenue (describe ►)	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 36,471
10 Grants and similar amounts paid (attach schedule)	10 24,373
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	13 800
14 Occupancy, rent, utilities, and maintenance	14 1,569
15 Printing, publications, postage, and shipping	15
16 Other expenses (describe ► See Statement 3)	16 13,777
17 Total expenses. Add lines 10 through 16	17 40,519
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -4,048
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 17,520
20 Other changes in net assets or fund balances (attach explanation)	20
21 Net assets or fund balances at end of year Combine lines 18 through 20	21 13,472



Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	10,538	22 7,908
23 Land and buildings		23
24 Other assets (describe ► See Statement 4)	6,982	24 5,564
25 Total assets	17,520	25 13,472
26 Total liabilities (describe ►)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	17,520	27 13,472

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose?

Civic betterment

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28 See Statement 5

(Grants \$ 24,373) If this amount includes foreign grants, check here ▶ **28a** 24,373

29

(Grants \$) If this amount includes foreign grants, check here ► 29a _____

30

(Grants \$) If this amount includes foreign grants, check here ► 30a

31 Other program services (attach schedule) See Statement 6

(Grants \$) If this amount includes foreign grants, check here ► 31a 1,569

32 Total program service expenses (add lines 28a through 31a)

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(b) Title and average (c) Compensation (d) Contributions to (e)

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

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity 33

34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes 34

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 why the organization did not report the income on Form 990-T. 35a

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? 35b

b If "Yes," has it filed a tax return on Form 990-T for this year? 36

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N 37a

37a Enter amount of political expenditures, direct or indirect, as described in the instr 37b

b Did the organization file Form 1120-POL for this year? 38a

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 outstanding at the end of the period covered by this return? 38b

b If "Yes," complete Schedule L, Part II and enter the total amount involved 39a

39 Section 501(c)(7) organizations. Enter: 39b

a Initiation fees and capital contributions included on line 9 40a

b Gross receipts, included on line 9, for public use of club facilities 40b

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 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40c

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40d

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40e

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

41 List the states with which a copy of this return is filed. ► **None**42a The organization's books are in care of ► **JAMES MORGAN**
1307 INDIA ROAD

Telephone no. ►

Located at ► **OPELIKA, AL**ZIP + 4 ► **36801**

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: ► _____

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

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: ► _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► **43** 43 44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44 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 45

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b 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 a section 527 organization?

50 Complete this table for the organization's 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."

(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

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

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

Sign Here	<p>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.</p> <p> 12-1-10</p> <p> Date</p> <p>JAMES C. MORGAN, JR. TREASURER</p> <p>Type or print name and title</p>
--------------	--

Paid Preparer's Use Only	Preparer's signature 	Date 12/01/10	Check if self- employed <input type="checkbox"/>	Preparer's Identifying Number (See instr) P00015712
	Firm's name (or yours if self-employed), HILYER & ASSOCIATES, CPAS 608 AVENUE A address, and ZIP + 4 OPELIKA, AL 36801-5062	EIN 	Phone no 	

May the IRS discuss this return with the preparer shown above? See instructions

4562Department of the Treasury
Internal Revenue Service
(99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2009Attachment
Sequence No. **67**

► See separate instructions. ► Attach to your tax return.

Name(s) shown on return

OPELIKA LIONS CLUBIdentifying number
63-6054601

Business or activity to which this form relates

Indirect Depreciation**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	302

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	1,267
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property		25 yrs.			S/L	
h Residential rental property		27.5 yrs.	MM		S/L	
i Nonresidential real property		27.5 yrs.	MM		S/L	
		39 yrs.	MM		S/L	
			MM		S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year		12 yrs.			S/L	
c 40-year		40 yrs.	MM		S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,569
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

There are no amounts for Page 2

Form 4562 (2009)

Special Events Schedule		2009
Form 990	For calendar year 2009, or tax year beginning	07/01/09 , and ending 06/30/10
Name	Employer Identification Number	
OPELIKA LIONS CLUB	63-6054601	

OPELIKA LIONS CLUB

	(A)	(B)	(C)	Others	Total
Gross receipts	36,960	7,288	2,202	464	46,914
Less contributions	0	0	0	0	0
Gross revenue	36,960	7,288	2,202	464	46,914
Less direct expenses	17,713	2,439	1,392	669	22,213
Net income (loss)	19,247	4,849	810	-205	24,701

Description: (A) Concession Stand/Opelika HS

(B) Pancake Day Sale

(C) Brooms & mops

Others COLOR BOOKS

Others **COLOR BOOKS**
IMPACT 2008

6840 OPELIKA LIONS CLUB
63-6054601
FYE: 6/30/2010

12/1/2010 10:29 AM

Federal Statements

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

Description	Amount
Dues & Misc	\$ 10,855
Tail twister fines	599
Total	<u>\$ 11,454</u>

6840 OPELIKA LIONS CLUB
63-6054601
FYE: 6/30/2010

12/1/2010 10:29 AM.

Federal Statements

Statement 2 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid to Organizations

Name and Address	Date of Gift	Description of Property	Class of Activity	Cash Contribution	Noncash Contribution	Book Value	Book Value Explanation	FMV Explanation
ALABAMA SIGHT BIRMINGHAM, AL 35126				7,250				
OHS BAND OPELIKA, AL 36801				10,400				
Total					17,650			

6840 OPELIKA LIONS CLUB
63-6054601
FYE: 6/30/2010

12/1/2010 10:29 AM

Federal Statements

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
Meal - regular	7,841
Charter night / Family night	144
Ladies nite - install officer	1,218
Christmas party	385
Dues and supplies - Inter	2,527
Dues district	969
Office supplies	448
Pins and plaques - Intl	70
Dues and subscriptions	110
Bank Charge	21
P O box rent	44
Total	\$ <u>13,777</u>

Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Inventories for Sale or Use	\$ 284	\$ 436
Equipment	17,048	17,048
Accumulated depreciation		
Less Accumulated Depreciation	<u>10,350</u>	<u>11,920</u>
	<u>6,982</u>	<u>5,564</u>

Federal Statements

Statement 5 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Description

Various special events and activities are held annually to raise money for visually impaired or blind Alabamians, and to provide additional funding for Band Programs in the Opelika City Schools.

Statement 6 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Description

VARIOUS SPECIAL EVENTS AND ACTIVITIES ARE HELD ANNUALLY TO RAISE MONEY FOR OHS PROJECTS AND OTHER MISCELLANEOUS PROJECTS FOR HANDICAPPED INDIVIDUALS.

Form **8868**
(Rev. April 2009)Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ►
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete

Part I only ► All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns ►

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Type or print File by the due date for filing your return. See instructions	Name of Exempt Organization OPELIKA LIONS CLUB	Employer identification number 63-6054601
	Number, street, and room or suite no. If a P O. box, see instructions P.O. BOX 404	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. OPELIKA AL 36803-0404	

Check type of return to be filed (file a separate application for each return).

Form 990
 Form 990-BL
 Form 990-EZ
 Form 990-PF

Form 990-T (corporation)
 Form 990-T (sec. 401(a) or 408(a) trust)
 Form 990-T (trust other than above)
 Form 1041-A

Form 4720
 Form 5227
 Form 6069
 Form 8870

- The books are in the care of ► **JAMES MORGAN**

FAX No ►

- Telephone No. ►
- If the organization does not have an office or place of business in the United States, check this box

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) **0239**. If this is for the whole group, check this box ► If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **02/15/11**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
 ► calendar year or
 ► tax year beginning **07/01/09**, and ending **06/30/10**.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)