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Form

990-EZ**Short Form****Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2013**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning <u>July 1</u> , 2013, and ending <u>June 30</u> , 20 <u>14</u>	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization International Association of Lions Clubs Wooster Noon Number and street (or P O box, if mail is not delivered to street address) Room/suite 1580 Arthur Dr City or town, state or province, country, and ZIP or foreign postal code Wooster, OH 44691
D Employer identification number 34-0644458	
E Telephone number 330-601-0751	
F Group Exemption Number ▶	
G Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶	
H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
I Website: ▶ www.woosternoonlions.org	
J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c) (<u>4</u>) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 62,384	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	9,816
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	30,348
	4 Investment income	4	
	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)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	18,353
c Less: direct expenses from gaming and fundraising events	6c	8,842	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	9,511	
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)	7c		
8 Other revenue (describe in Schedule O)	8	3,867	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	53,542	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	29,960
	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	396
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	1,312
	16 Other expenses (describe in Schedule O)	16	27,042
	17 Total expenses. Add lines 10 through 16	17	58,710
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-5,168
	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	21,362
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	16,194

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No. 10642I

Form **990-EZ** (2013)

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	21,901	15,388
23 Land and buildings		
24 Other assets (describe in Schedule O)	453	1,899
25 Total assets	22,354	17,287
26 Total liabilities (describe in Schedule O)	992	1,093
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	21,362	16,194

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒What is the organization's primary exempt purpose? civic/social service

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 Scholarships - 2 scholarships are given to local Wooster area students that meet certain criteria as well as a scholarship fund was started at the Wayne County Community Foundation.		
(Grants \$) If this amount includes foreign grants, check here ☐	28a	12,759
29 Sight Care for the Needy - Funds used from various fund-raisers to help defray the costs of eye exams, eye glasses, eye care, etc.		
(Grants \$) If this amount includes foreign grants, check here ☐	29a	8,300
30 Hospice Hopes Donation - Funds from our Christmas Tree fund-raiser were given to Hospice and Palliative Care of Greater Wayne County for the Hospice Hopes program.		
(Grants \$) If this amount includes foreign grants, check here ☐	30a	2,500
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	6,401
32 Total program service expenses (add lines 28a through 31a)	32	29,960

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☒

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Lucas Palmer President	4.00	0	0	0
Tricia L. Pycraft Secretary	10.00	0	0	0
David A. Spar Treasurer	4.00	0	0	0
Timothy Bogner Immediate Past President / Membership Retention	1.00	0	0	0
Michael McClintock First Vice President	1.00	0	0	0
Allen Kahler Second Vice President	1.00	0	0	0
Kevin McAllister Third Vice President	1.00	0	0	0
Sean Ulik Civic Improvement	1.00	0	0	0
Todd Imhoff Lion Tamer	1.00	0	0	0
Brenda Courson Assistant Lion Tamer	1.00	0	0	0
Robyn McClintock Tail Twister	1.00	0	0	0
Connie Valot Tail Twister	1.00	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		☒
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		☒
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		☒
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		☒
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 Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		☒
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 tax year covered by this return?		☒
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b n/a	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a n/a	
b Gross receipts, included on line 9, for public use of club facilities	39b n/a	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ n/a ; section 4912 ▶ n/a ; section 4955 ▶ n/a		
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		☒
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 ▶ 0		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
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 ▶ Ohio		
42a The organization's books are in care of ▶ David A. Spar, Treasurer Telephone no. ▶ 330-262-0695 Located at ▶ 1645 Oakwood Cir, Wooster, Ohio ZIP + 4 ▶ 44691		
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: ▶ n/a See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	☒
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ n/a	42c	☒
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 n/a		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	☒
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	☒
c Did the organization receive any payments for indoor tanning services during the year?	44c	☒
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	☒
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	☒

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	☒

Part VI Section 501(c)(3) organizations only *N/A*

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Not applicable				

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

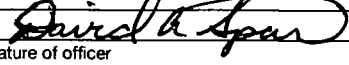
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Not applicable		

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

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☐ No

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.

Sign Here		11-11-14
	Signature of officer	Date
	David A. Spar, Treasurer	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no ▶			

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

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

International Association of Lions Clubs Wooster Noon

Employer identification number

34-0644458

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part.

N/A

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Total ▶

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 Xmas Tree Sales (event type)	(b) Event #2 Flea Market (event type)	(c) Other events 2 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	11,381	5,647	1,325	18,353
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	11,381	5,647	1,325	18,353
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs		650		650
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	7,096	601	495	8,192
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				8,842
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				9,511	

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. *N/A*

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

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

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

N/A

- | | | | |
|-----------|---|------------------------------|-----------------------------|
| 11 | Does the organization operate gaming activities with nonmembers? | ☐ Yes | ☐ No |
| 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? | ☐ Yes | ☐ No |
| 13 | Indicate the percentage of gaming activity operated in: | | |
| a | The organization's facility | 13a | % |
| b | An outside facility | 13b | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | | |

Name ►

Address ►

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- 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 of the third party:

Name ▶

Address ►

- 16** Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ 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? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

International Association of Lions Clubs Wooster Noon

Employer identification number

34-0644458

Form 990-EZ, Part I, Line 8, Other Revenue:

Annual Banquet \$1,690; Miscellaneous Income \$760; Children's Services \$409; Gumball Sales \$312; Other Activity Fund \$696.

Total to Form 990-EZ, Part I, Line 8 = \$3,867

Form 990-EZ, Part I, Line 10, Grants and Allocations:

Activity Classification: Contributions to various organizations. **Grantee Name:** Various, see Part III on Page 2 for details. **Amt Given:** \$29,960

Form 990-EZ, Part I, Line 16, Other Expenses:

International Lions Clubs Dues \$4,411; State & Local Dues \$1,202; Luncheon Meals \$18,760; Miscellaneous Exp. \$572; Bank Charges \$100;

Annual Banquet \$1,564; Bad Debts \$264; Membership Drive \$169.

Total to Form 990-EZ, Part I, Line 16 = \$27,042

Form 990-EZ, Part II, Line 24, Other Assets:

Accounts Receivable Beg. of Year: \$ 453; End of Year: \$1,899

Total to Form 990-EZ, Part II, Line 24 = Beg. of Year: \$453; End of Year: \$1,899

Form 990-EZ, Part II, Line 26, Other Liabilities:

Accrued Expenses Beg. of Year: \$ 650; End of Year: \$1,000

Deferred Revenue Beg. of Year: \$ 342; End of Year: \$ 92

Total to Form 990-EZ, Part II, Line 26 = Beg. of Year: \$992; End of Year: \$1,093

Form 990-EZ, Part III, Line 31a, Other Program Service Accomplishments:

Children's Services (grants: \$0; expenses: \$409); Ohio Lions Sight & Hearing Committee (grants: \$0; expenses: \$300); Camp Echoing Hills

(grants: \$0; expenses: \$1,200); Pilot Dogs (grants: \$0; expenses: \$300); OLERF-Bryan Endowment (grants: \$0; expenses: \$300);

Ohio Lions Foundation (grants: \$0; expenses: \$300); Ohio Lions Eye Research (grants: \$0; expenses: \$300); Ohio Lions All State Band

(grants: \$0; expenses: \$50); Lions International Relations (grants: \$0; expenses: \$300); Dogwood Trees (grants: \$0; expenses: \$769);

LCIF-Melvin Jones (grants: \$0; expenses: \$300); Miscellaneous Project Donations (grants: \$0; expenses: \$690); School Vision Project

(grants: \$0; expenses: \$1,183)

Total to Form 990-EZ, Part III, Line 31a = \$6,401

Form 990-EZ, Part V, Information Regarding Personal Benefit Contracts:

The Organization did not, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No 51056K

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization

International Association of Lions Clubs Wooster Noon

Employer identification number

34-0644458

The Organization did not, during the year, pay any premiums, directly or indirectly, on a personal benefit contract.

Form 990-EZ, Part IV, List of Officers, Directors, Trustees, and Key Employees:

The following is a list of the remainder of the Directors disclosed on Page 2 of the 990-EZ. NONE of the following directors received any compensation, benefits, or an expense allowance during the fiscal year.

Trent Shaffer; Title: Assistant Tail Twister; Hours Devoted: 1.00

Travis Miller; Title: Assistant Tail Twister; Hours Devoted: 1.00

Andrew Badertscher; Title: Director; Hours Devoted: 1.00

Chris Paulson; Title: Director; Hours Devoted: 1.00

Deanna Troutman; Title: Director; Hours Devoted: 1.00

Mike Faught; Title: Director; Hours Devoted: 1.00

Jack Sleek; Title: Director; Hours Devoted: 1.00

Cyndi O'Donnell; Title: Director; Hours Devoted: 1.00

John Veney; Title: Newsletter Editor; Hours Devoted: 2.00