

Form 990EZ

Department of the  
Treasury  
Internal Revenue Service

# Short Form

## Return of Organization Exempt From Income Tax

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.
- Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for the latest information.

2018

Open to  
Public  
Inspection**A For the 2018 calendar year, or tax year beginning 07-01-2018 , and ending 06-30-2019**
**B** Check if applicable

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

<b>C</b> Name of organization INTERNATIONAL ASSOCIATION OF LIONS 25B DISTRICT	<b>D</b> Employer identification number 23-7313213
Number and street (or P O box, if mail is not delivered to street address) 17611 DEVALL ROAD	<b>E</b> Telephone number (260) 627-2504
City or town, state or province, country, and ZIP or foreign postal code SPENCERVILLE, IN 46788	<b>F</b> 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:** ►INDIANALIONS25B.ORG**J Tax-exempt status** (check only one) -  501(c)(3)  501(c)( 4) ► (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 . . . . . ► \$ 196,976****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 . . . . . 

<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received . . . . .	1	188,913
	2 Program service revenue including government fees and contracts . . . . .	2	
	3 Membership dues and assessments . . . . .	3	7,434
	4 Investment income . . . . .	4	74
	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	555
	c Less direct expenses from gaming and fundraising events . . . . .	6c	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	555
	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	
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►	9	196,976
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O) . . . . .	10	54,273
	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	635
	16 Other expenses (describe in Schedule O) . . . . .	16	18,043
	17 <b>Total expenses.</b> Add lines 10 through 16 . . . . . ►	17	72,951
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	124,025
	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	71,334
	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	
	21 Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	21	195,359



**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 . . . . .

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 33

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) 34

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)? 35a

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 35b

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 35c

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 36

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a

b Did the organization file **Form 1120-POL** for this year? 37b

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? 38a

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b

39 Section 501(c)(7) organizations Enter 39a

a Initiation fees and capital contributions included on line 9 39b

b Gross receipts, included on line 9, for public use of club facilities 39b

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► \_\_\_\_\_, section 4912 ► \_\_\_\_\_, section 4955 ► \_\_\_\_\_ 40b

b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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 40b

c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 40b

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► 40b

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 40e

41 List the states with which a copy of this return is filed ► IN

42a

The organization's books are in care of ► RICHARD HILL Telephone no ► (260) 627-2504

Located at ► 17611 DEVALL ROAD SPENCERVILLE, IN

ZIP + 4 ► 46788

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 ► 42b

See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 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 ► 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

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
33		No
34		No
35a		No
35b		
35c		No
36		No
37a		
37b		No
38a		No
40b		No
40e		No
42b		
42c		No
43		
44a		No
44b		No
44c		No
44d		
45a		No
45b		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 . . . . .

	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46		

**Part VI Section 501(c)(3) organizations only**

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 . . . . .

**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 . . . . .

	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47		

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

48	
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**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

49a	
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**b** If "Yes," was the related organization a section 527 organization? . . . . .

49b	
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**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

**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

**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 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**

***** Signature of officer	2019-09-12 Date
RICHARD HILL CABINET TREASURER Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name EDWARD E SOUERS CPA	Preparer's signature	Date 2019-09-12	Check <input type="checkbox"/> if self-employed	PTIN P00031780
	Firm's name ► CHRISTEN SOUERS LLC			Firm's EIN ► 35-2110134	
	Firm's address ► 10347 DAWSONS CREEK BLVD SUITE C FORT WAYNE, IN 468251905			Phone no (260) 484-0653	

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

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 23-7313213  
**Name:** INTERNATIONAL ASSOCIATION OF LIONS  
25B DISTRICT

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

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; optional for others.)
28 VARIOUS CONTRIBUTIONS TO COMMUNITY & INTERNATIONAL GROUPS FOR CHARITABLE CAUSES (Grants \$ 54,273) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a 72,861

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury

**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.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018****Open to Public  
Inspection**

Name of the organization

INTERNATIONAL ASSOCIATION OF LIONS  
25B DISTRICT

Employer identification number

23-7313213

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10	CLASS OF ACTIVITY CANCER CONTROL NAME LIONS CANCER CONTROL FD OF INDIANA ADDRESS 535 BA RNHILL DR INDIANAPOLIS, IN 46202-5289 CASH CONTRIBUTION 8,051 CLASS OF ACTIVITY EYE BANK NAME INDIANA LIONS EYE & TISSUE BANK INC ADDRESS 702 ROTARY CIRCLE INDIANAPOLIS, IN 46202 CASH CONTRIBUTION 6,776 CLASS OF ACTIVITY LEADER DOG NAME INDIANA LIONS FOR LEADER DOG INC ADDRESS 1039 S ROCHESTER RD ROCHESTER, MI 48307 CASH CONTRIBUTION 13,907 CLASS OF ACTIVITY SPEECH & HEARING NAME INDIANA LIONS SPEECH & HEARING INC ADDRESS 702 BARNHILL DR INDIANAPOLIS, IN 46202 CASH CONTRIBUTION 5,176 CLASS OF ACTIVITY LCIF NAME LIONS INTERNATIONAL ADDRESS 300 E 22ND ST OAK BROOK, IL 60523 CASH CONTRIBUTION 14,709 CLASS OF ACTIVITY SCHOOL FOR BLIND NAME INDIANA SCHOOL FOR THE BLIND ADDRESS 1819 CRYSTAL BAY EAST DRIVE PLAINFIELD, IN 46168 CASH CONTRIBUTION 5,550

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES CONVENTION PROMOTION 224 OFFICE EXPENSES 90 FORUM EXPENSES 98 DISTRICT CONVENTION EXPENSES 508 STATE CONVENTION 106 CABINET MEETING PROGRAMS 55 WEB SITE 96 CHAIRMAN ALLOWANCES 830 PUBLIC RELATIONS 400 PROGRAM EXPENSES 12,395 CABINET ALLOWANCES 800 GOVERNOR EXPENSES 1,226 NEW CLUB DEVELOPMENT 429 AWARDS & GIFTS 500 TRAINING 286 TOTAL 18,043

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24	EQUIPMENT 1,074 1,074 LESS ACCUMULATED DEPRECIATION 1,074 1,074 TOTAL 00