



REQUEST FOR INCLUSION & CERTIFICATION OF 4-H GROUPS UNDER NATIONAL 4-H TAX STATUS

As part of new IRS reporting requirements, National 4-H Headquarters is now required to annually update and certify, for the IRS, the list of subsidiary groups registered to use our National 4-H Group Exemption Number (GEN). Listing under GEN 2704 provides federal income tax exemption for GEN 2704 subsidiaries.

What does it mean to be exempt from federal income tax under GEN 2704? And, which 4-H Clubs & Affiliated 4-H Organizations may be qualified for inclusion under GEN 2704? See the “Tax Exempt Status for 4-H Clubs & Affiliated 4-H Organizations” fact sheet at <http://www.national4-hheadquarters.gov>. Inclusion of independent groups (such as organizations that have their own board of directors and 501(c) tax exempt status) or families under our National 4-H GEN potentially jeopardizes the special tax exempt status continuing to be granted by the IRS to the 4-H program.

CERTIFICATION PROCEDURES

In July 2007, National 4-H Headquarters received a listing from the IRS of all the subsidiaries registered under our GEN. National 4-H Headquarters divided the listing by state and forwarded the state lists to State 4-H Program Offices for review and certification. National 4-H Headquarters is working with the lists returned by State 4-H Program Leaders to update the GEN 2704 list with the IRS by the spring of 2008.

Qualified entities do not have federal income tax exemption under GEN 2704 until National 4-H Headquarters, as the parent organization for GEN 2704, annually reports requests for inclusion to the IRS. Once the IRS has received and updated their files, National 4-H Headquarters will send letters to subsidiaries under GEN 2704 to keep on file and share with donors, as needed, to indicate they are exempt from federal income tax.

National 4-H Headquarters will annually update the GEN 2704 list with the IRS—after Land Grant University Extension Directors certify each December 1 that their state’s list is accurate and current.

HOW DO 4-H CLUBS & AFFILIATED 4-H ORGANIZATIONS REQUEST INCLUSION UNDER GEN 2704 IN 2008?

To request inclusion under GEN 2704, qualified 4-H Clubs & Affiliated Organizations and State 4-H Program Leaders must follow these steps:

The 4-H Club or Affiliated 4-H Organization needs to obtain an EIN from the IRS using the SS-4 form. For assistance, see the “Sample SS-4 Form” and “Where to File or Fax” pages at <http://www.national4-hheadquarters.gov>. First consult with your State 4-H Program Office for additional information, e.g., if your state specifies your annual tax period. Use the SS-4 form provided at www.irs.gov to fax or mail a hard copy of your form. Keep the following in mind when identifying the legal name of the organization.

- Use the official chartered or otherwise officially recognized organization name authorized to use the 4-H Name & Emblem.
- Organization names must be specific to a 4-H Club or Affiliated 4-H Organization, within the state, either through a unique name or by identifying the county or location (examples: Share-N-Win 4-H Club, Calvert County 4-H Horse Club).
- See also the “Naming of 4-H Clubs” fact sheet (coming soon) for more information about club names.

(continued)



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2. The 4-H Club or Affiliated 4-H Organization requests inclusion under GEN 2704 by forwarding the following information to their State 4-H Program Office, or through your county extension office per your state's procedures, and include at a minimum:
 - **EIN:** This is a unique number assigned to the organization by the IRS after an organization submits an SS-4 form
 - **Filing Requirement:** Indicate "1" if annual gross receipts are expected to be more than \$25,000, or "2" if annual gross receipts are expected to be \$25,000 or less
 - **Name of Organization:** This is the name legally tied to the EIN
 - **Care of Name:** This is the name of the person legally responsible for the organization as listed on the SS-4 form used to obtain the EIN
 - **Address:** This is the complete street address of the contact's address as it appeared on the SS-4
 - **Advised:** Include the name of your county and your tax period (in addition to any other information your State 4-H Program Office needs to accept the request)
3. State 4-H Program Leaders submit the above information to National 4-H Headquarters via 4-H_tax_info@csrees.usda.gov certifying that the group(s) listed qualify for inclusion under GEN 2704. State 4-H Program Leaders need to identify any requests for inclusion as "NEW." (Once the online database is available to State Leaders, State Offices will be able to enter the information directly.)
4. National 4-H Headquarters-USDA, as the parent organization for GEN 2704, will annually forward information to the IRS to update the GEN 2704 list. A "NEW" club or affiliated organization is not exempt from federal income tax until National 4-H Headquarters has submitted the request and the IRS has updated their records. On an annual basis, National 4-H Headquarters will forward letters to clubs or affiliated organizations indicating that National 4-H Headquarters recognizes these groups under GEN 2704 to keep on file.

Beginning in spring 2008, State 4-H Program Leaders may request to (1) legally change a GEN 2704 subsidiary's name, contact person and/or address or (2) remove a subsidiary from GEN 2704 by entering this information online. These changes will be submitted to the IRS in December 2008.

WHAT ABOUT CLUBS/AFFILIATED ORGANIZATIONS NEEDING PROOF OF FEDERAL INCOME TAX EXEMPTION FOR A DONOR OR GRANT?

National 4-H Headquarters can process a small number of requests on a case-by-case basis for 4-H Clubs or Affiliated 4-H Organizations that cannot receive a donation or grant without documentation indicating their group is exempt from federal income taxes.

State 4-H Program Leaders must forward the information noted above to 4-H_tax_info@csrees.usda.gov as well as indicate if the information was included on their first certification list, and if so, the coding that appeared in "Column K-Updates." Allow up to 2 weeks for National 4-H Headquarters to forward the request to the IRS and prepare a letter to the club/affiliated organization.

For questions concerning the tax-exempt status of 4-H Clubs or Affiliated 4-H Organizations, please contact your State 4-H Program Office. State 4-H Program Offices forward questions to National 4-H Headquarters—USDA at (202) 720-2908 or at 4-H_tax_info@csrees.usda.gov.

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