



2008 Electronic Filing Requirements for 4-H Clubs & Affiliated 4-H Organizations under GEN 2704

National 4-H Headquarters—U.S. Department of Agriculture (USDA) is the parent organization for the National 4-H Group Exemption Number 2704 (GEN 2704). The 4-H Youth Development Program is a unique organization. As the parent organization for GEN 2704, and given new Internal Revenue Service (IRS) filing requirements related to the Pension Protection Act of 2006, National 4-H Headquarters has negotiated the following electronic filing requirements with the IRS for qualified 4-H Clubs & Affiliated 4-H Organizations under GEN 2704.

Beginning in 2008, small tax-exempt 4-H organizations that previously were not required to file returns because they earned \$25,000 or less **are required to file an annual electronic notice** called an e-Postcard.

WHICH ORGANIZATIONS NEED TO FILE THE E-POSTCARD?

Beginning in 2007, National 4-H Headquarters asked State 4-H Program Leaders and Extension Directors to certify the 4-H Clubs & Affiliated 4-H Organizations qualified to be included under GEN 2704. See the “Request for Inclusion & Certification of 4-H Groups Under National 4-H Tax Exempt Status” fact sheet at <http://www.national4-headquarters.gov> for information about which groups are eligible and qualified to be included under GEN 2704.

If the certified 4-H Club or Affiliated 4-H Organization raises:

More than \$25,000 – they are still required to file Form 990, *Return of Organization Exempt From Income Tax*, or Form 990-EZ, *Short Form Return of Organization Exempt from Income Tax*

\$25,000 to more than \$0 – they are required to file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*

\$0 – but plan to raise funds or accept gifts in the future and wish to retain inclusion under the National 4-H Group Exemption Number – they are required to file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*

\$0 – and have no plans to raise funds or accept gifts – they are not required to file

WHEN DO 4-H CLUBS & AFFILIATED 4-H ORGANIZATIONS UNDER GEN 2704 NEED TO FILE?

4-H Clubs & Affiliated 4-H Organizations **earning \$25,000 or less and have been certified** by their State 4-H Program Office as qualified to be under GEN 2704 must file by the dates listed according to their tax year as follows:

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990-N E-Postcard Filing Schedule (By 2009, the 990-N must be filed annually by the 15th day of the 5th month after the group's tax period)		
If your tax year is:	File by (due date):	Report annual gross receipts for:
Sept. 2006-Aug. 2007	Jan. 15, 2009	Sept. 2007-Aug. 2008
Oct. 2006-Sept. 2007	Feb. 15, 2009	Oct. 2007-Sept. 2008
Nov. 2006-Oct. 2007	Mar. 15, 2009	Nov. 2007-Oct. 2008
Dec. 2006-Nov. 2007	Apr. 15, 2009	Dec. 2007-Nov. 2008
Jan. 2007-Dec. 2007	May 15, 2008	Same as tax year shown
Feb. 2007-Jan. 2008	June 15, 2008	Same as tax year shown
Mar. 2007-Feb. 2008	July 15, 2008	Same as tax year shown
Apr. 2007-Mar. 2008	Aug. 15, 2008	Same as tax year shown
May 2007-Apr. 2008	Sept. 15, 2008	Same as tax year shown
Jun. 2007-May 2008	Oct. 15, 2008	Same as tax year shown
Jul. 2007-Jun. 2008	Nov. 15, 2008	Same as tax year shown
Aug. 2007-Jul. 2008	Dec. 15, 2008	Same as tax year shown
Sept. 2007-Aug. 2008	Jan. 15, 2009	Same as tax year shown
Oct. 2007-Sept. 2008	Feb. 15, 2009	Same as tax year shown
Nov. 2007-Oct. 2008	Mar. 15, 2009	Same as tax year shown
Dec. 2007-Nov. 2008	Apr. 15, 2009	Same as tax year shown

GEN 2704 4-H Clubs & Affiliated 4-H Organizations earning **more than \$25,000 per year** must continue to file by **annually** by the 15th day of the 5th month following the close of their tax period to remain exempt from federal income taxes under GEN 2704.

HOW DO I FILE THE NEW 990-N E-POSTCARD?

Go to www.irs.gov and use the keyword/search filed to find links to 990-N information. Follow instructions to: (1) Register as a New User, (2) Create your Form 990-N (e-Postcard), and (3) Submit your Form 990-N (e-Postcard). The e-Postcard (not available in paper form) is supported by most browsers as noted on the IRS site. Please contact state or local 4-H extension professionals if you need assistance filing your e-Postcard.

To complete a 990-N e-Postcard, qualified 4-H Clubs & Affiliated 4-H Organizations need to provide the following information.

- Organization's legal name – as legally chartered or otherwise formally tied to the organization's EIN
- Any other names your organization uses (*not relevant for most 4-H Clubs & Affiliated 4-H Organizations*)
- Organization's mailing address – as tied to the organization's EIN
- Organization's website address – if you have one
- Organization's EIN (Employer Identification Number) – this is a unique number that identifies the organization to the IRS, much like our personal Social Security Numbers identify individuals to the IRS
- Name and address of the principal officer of your organization – tied to the EIN
- Organization's annual tax year – which may or may not be defined by your State 4-H Program Office
- Confirmation that your organization's annual gross receipts are still normally \$25,000 or less

(Not relevant for GEN 2704: the e-Postcard includes an option for stating that your organization has or is terminating.)

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FREQUENTLY ASKED QUESTIONS

Will the IRS or National 4-H Headquarters remind me to file?

No. Qualified subsidiaries under GEN 2704 are expected to file on time.

How do I know if the e-Postcard worked?

Usually within 30 minutes of submitting a 990-N e-Postcard, the IRS will email the submitter indicating if the e-Postcard was accepted or rejected. It is advisable to save the email message, especially if your State 4-H Program Office requires evidence that you filed on time as required by some states for clubs/affiliated organizations to maintain charters, agreements, and/or authorization to use the 4-H Name & Emblem.

What if I don't file on time?

Annual filing is required to remain exempt from federal income tax under GEN 2704. If a subsidiary under GEN 2704 fails to file on time, they need to request inclusion under GEN 2704 *again* through their State 4-H Program Office. Failure to file repeatedly will result in the organization becoming ineligible for federal income tax exemption under GEN 2704.

What if I want to change the organization name, contact name, and/or organization address?

The e-Postcard is not the tool for changing organizational information. Complete the e-Postcard with information associated with your EIN. Then, contact your State 4-H Program Office with any requested changes. Your State 4-H Program Office will forward the request to file a legal name change, and/or other requested changes, to the National 4-H Headquarters. As the parent organization for GEN 2704, National 4-H Headquarters will update the GEN 2704 listing with the IRS.

My club is dissolving – why can't I use the e-Postcard to inform the IRS that we are terminating?

Given the unique structure of the 4-H Youth Development Organization and arrangements National 4-H Headquarters negotiated with the IRS regarding GEN 2704, subsidiaries that are disbanding or dissolving need to inform their State 4-H Program Office. The State 4-H Program Office will then inform National 4-H Headquarters. In turn, as the parent organization for GEN 2704, National 4-H Headquarters will update the GEN 2704 listing with the IRS.

For questions concerning qualifications and status under GEN 2704, please contact your State 4-H Program Office. State 4-H Program Offices forward questions and concerns to National 4-H Headquarters at 4-H_tax_info@csrees.usda.gov or 202-720-8857.

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