

Information for Maine 4-H Volunteers about the Required IRS filing for 4-H Clubs, Leaders Associations, Animal Science Committees, Etc.

Introduction:

All 4-H clubs and affiliated organizations that are eligible for the 4-H federal income tax group exemption GEN 2704, and raise funds or accept donations, **must file the appropriate tax form on time even though some groups will be unsuccessful for this year. It is also important that 4-H leaders do not contact the IRS directly if they are having problems with filing as National 4-H is working with the IRS on potential problems.**

Here is the 2 step process we will use for Maine 4-H Clubs to gather EIN information and to have organizations file a 990N E-Postcard:

Step 1: *Determining if you need an EIN and then getting the number if needed.*

- a. If your 4-H club, leader association, animal science committee, etc. is going to fundraise and have a bank account then you will need to get an EIN to open your bank account. You can work with your 4-H staff to help get you your EIN and the steps are detailed in our Maine 4-H Policies Procedures and Guidelines Manual:
<http://www.umext.maine.edu/4h/manual/partb/b19.htm>
- b. Once you have your EIN you will need to let your county/state 4-H staff person know what this number is and to do that we ask that you fill out the "Maine Certification of 4-H Clubs and Affiliated 4-H Organizations Under the National 4-H Federal Tax Exempt Status" form and return it to the appropriate county/state 4-H office. <http://www.umext.maine.edu/4h/manual/attach/mainecert.htm>

Step 2: *Filing your 990N E-Postcard*

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.

Steps on how to file your 990N E-Postcard (You can only file on-line)

1. All 4-H clubs/organizations (which includes Leaders' Associations, 4-H Clubs, Animal Science Committees, etc) in Maine need to file by February 15th and that report will include income for the previous October 1st through September 30th 4-H year.***
2. 4-H clubs and organizations will not receive a reminder from the IRS in the mail to file so you must remember to file.
3. Go to www.irs.gov and use the keyword/search filed to find links to 990-N information. Here is the link: <http://www.irs.gov/charities/article/0,,id=169250,00.html>. Once on this page you need to go to "How to File" and then follow the instructions below. (Please note that when you access the system, you will leave the IRS site and file the e-Postcard with the IRS through their trusted partner, Urban Institute.)
 - A. Register as a New User (The confirmation login e-mail may end up in your spam folder so you may need to look there for it.)
 - B. Create your Form 990-N (e-Postcard)
 - C. To complete a 990-N e-Postcard, qualified 4-H Clubs & Affiliated 4-H Organizations need to provide the following information:
 - 1) Organization's legal name – as legally chartered or otherwise formally tied to the organization's EIN
 - 2) Any other names your organization uses (not relevant for most 4-H Clubs & Affiliated 4-H Organizations)
 - 3) Organization's mailing address – as tied to the organization's EIN
 - 4) Organization's website address – if you have one
 - 5) 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. This is what you received when you sent in your SS-4 form.
- 6) Name and address of the principal officer of your organization – tied to the EIN. This is most likely the leader of your 4-H club and the name and address on the SS-4 Form.
 - 7) Organization's annual tax year – which may or may not be defined by your State 4-H Program Office (The tax year for Maine is October through September.)
 - 8) Confirmation that your organization's annual gross receipts are still normally \$25,000 or less.
4. Submit your Form 990-N (e-Postcard).
 5. Print or electronically save the confirmation you receive after you have filed as this needs to be sent into your county office and you should keep a copy of this record for your 4-H club.
 6. Send in the documentation that indicates that you have filed your 990-N-E-Postcard. Remember even if your group is unsuccessful in filing please save that documentation as well as it indicates that you tried to file.

Additional Notes:

- The e-Postcard (not available in paper form) is supported by most internet browsers as noted on the IRS site. Please contact state or local 4-H extension professionals if you need assistance filing your e-Postcard.
- The e-Postcard includes an option for stating that your organization has or is terminating. This is not relevant for 4-H groups.