

MAINE



THE UNIVERSITY OF  
**MAINE**  
Cooperative Extension



# Maine 4-H Tax-Exempt Update: Changes to 990-N Filing Procedure

July 2016



## Maine 4-H Tax-Exempt Update July 2016

### **Two major changes became effective July 1, 2016**

- The filing period for the required 990-N (e-postcard) is now **July 1–Nov. 15** instead of Oct. 1–Feb. 15.
- The 990-N filing process is now housed entirely on the IRS site ([irs.gov](https://www.irs.gov)). Filers will need to create an account with a user ID and password before using the portal for the first time. Detailed instructions are available online from the IRS and on Plugged In.



## **Why is the 990-N filing period changing?**

- During the filing period that ended this past Feb. 15, an increase in reports of rejected filing attempts was noted.
- An investigation of the cause(s) with UMaine's tax attorney found that the IRS did not recognize the filing period Extension was using.
- We were using the 4-H year (Oct. 1 – Sept. 30) as the tax year and basis for our filing deadline of Feb. 15.



## **Why is the 990-N filing period changing?**

- Instead of using the 4-H year, we have been advised to follow the UMaine fiscal year (July 1 – June 30) for any tax filing purposes.
- UMaine's tax attorney recommended we change the 990-N filing period to July 1– Nov. 15 in order to comply with IRS expectations.



## What is the new 990-N filing process?

- Before filing for the first time on the [irs.gov](https://www.irs.gov) site, a club will need to create a profile with a user ID and password. Setting up an account is only done once.
- A step-by-step guide has been created for club leaders and county office staff. Filing procedures have also been updated on Plugged In and are available on the IRS site.



## **Do clubs need to refile their 2015 990-N?**

- If a club's 2015 tax year 990-N was accepted, filing for the current tax year (7/1/2015-6/30/2016) 990-N can be done from now through Nov. 15.
- If a club's 2015 tax year 990-N was rejected, there are two options:
  - try to file for the current tax year (7/1/2015-6/30/2016) since the IRS may have added the club using our update sent this year;
  - wait until July 1, 2017, and file for tax year 7/1/2016-6/30/2017. All clubs receiving rejection notices will be added as new clubs.



## What remains the same?

- Process for obtaining an EIN from the IRS
- Process for reporting changes in county club rosters required for our annual update to the IRS. County staff will continue to receive reminders on updating annual data and the new 990-N filing period.
- Clubs will continue to file for the previous tax year.





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## For more information –

- 4-H Policies, Procedures and Guidelines

[umaine.edu/4h/volunteers/resources/policies-procedure-and-guidelines/table-of-contents/policies-for-volunteers/#1.9](http://umaine.edu/4h/volunteers/resources/policies-procedure-and-guidelines/table-of-contents/policies-for-volunteers/#1.9)

- 4-H Staff Toolkit

[umaine.edu/plugged-in/program-volunteer-resources/4h](http://umaine.edu/plugged-in/program-volunteer-resources/4h)

## For any questions –

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## Thank You!

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