



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

### Background

- An Employer Identification Number (EIN) is used to identify individual clubs and groups covered under UMaine's Group Exemption Number (GEN) 5930.
- Since 2011 chartered 4-H clubs and some affiliated groups (ex. Leaders' Associations, Animal Science Committees) have been required to apply for an EIN only if they were planning to fundraise or open a bank account.
- In the spring of 2015 UMaine's tax attorney advised that our policy needed updating in order to comply with IRS requirements.

### What is changing?

Every chartered 4-H club will be required to obtain an EIN **regardless** of their plans to participate in fundraising and/or open a bank or credit union account.

### Exceptions to the new EIN requirement are:

- 4-H Clubs or groups sponsored by another non-profit organization, such as a public school district, local housing authority, or as part of a grant-funded project. Examples include in-school and after-school clubs.
- 4-H SPIN clubs as they are not chartered.

### What remains the same?

- Process for obtaining an EIN
- Process for filing the 990N each February
- Process for reporting changes in county club rosters required for annual updates to IRS

[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/)

### 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  
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