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 raise funds 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

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
• 4-H Staff Toolkit
umaine.edu/plugged-in/program-volunteer-resources/4h
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