

Maintaining Tax Exempt Status

Ohio 4-H Clubs/Affiliates

4-H Clubs/Affiliates are responsible to maintain their tax-exempt status

- Keep all records in club files and it is suggested to keep in county files
- 4-H Clubs/Affiliates must maintain their Employee Identification Number (EIN) (TIN)
 - EIN is needed regardless of fundraising/treasury activities
 - EIN is assigned to the 4-H Club, not to any individual
- Newly organized 4-H Clubs/Affiliates must complete the Ohio 4-H Tax Exemption Authorization Form and submit it to the State 4-H Office.
- File necessary 990 or 990-ePostcard with the IRS by May 15th each year
 - If you are unsuccessful STOP do not call the IRS if instructed. Keep documentation from the IRS in club files – including confirmation of successful filing and documentation of unsuccessful attempts to file the 990-N (ePostcard). It is better to try and fail rather than not to attempt to file.

IRS Application for EIN (Employer Identification Number) - SS-4 form

- Form can be found at: <http://www.irs.gov/pub/irs-pdf/fss4.pdf>
- Social Security Numbers are required on the SS-4 forms (online or paper); IRS discards the Social Security Number upon assigning the EIN.
- Keep the IRS confirmation issuing the EIN with the 4-H group's financial records and file with the County 4-H Office.

Updates to the 4-H SS-4 Sample

- Apply using a unique name for your club/affiliate by adding the county name. (example: Clever Clovers 4-H Club of Adams County)
- Club names should first be approved by local county 4-H Professional
- Under Item 9a, check "Other" and write "The Ohio State University".
- Under Item 9a, under "Group Exemption Number (GEN) if any", LEAVE BLANK. (Do not use "2704" as the GEN number it has been discontinued. The Ohio State University GEN number has not yet been released.) Item 18 should be checked "No".
- Follow the SS-4 Form example to complete the remaining Items.
- The most effective way to submit the SS-4 form to the IRS is to FAX the form to the following number: 1-859-669-5760. – Keep the original dated fax that was successfully sent.

Changing contact information for an existing EIN

IRS no longer has a form available to update the EIN contact information, and the IRS asks entities updating their information NOT to submit a second EIN application. Instead, the IRS asks that the entity send a letter, on company letterhead, if available, providing the name and Taxpayer Identification Number of the current contact person. Be sure to include the entity's complete name, EIN, and mailing address so they can

correctly identify your IRS account. The entity should send the letter to the following IRS campus: **Send Letter or Fax to:**

Internal Revenue Service
Stop 343G
Cincinnati, OH 45999
Fax Number: 859-669-
5748

Confirmation - The IRS will send a letter confirming their receipt of the updated information. If the entity has not received the confirmation letter within 60 days, it should fax a copy of the original letter, annotated "Second Request", to the campus that services the entity's state.

Cancelling an EIN – Closing Your Account

Reference:

<http://www.irs.gov/businesses/small/article/0,,id=177073,00.html>

Emergency Tax Exemption Letters

"Emergency Tax Determination Letters" will be prepared upon request, to chartered 4-H clubs and duly authorized affiliated 4-H organizations under control of Cooperative Extension. "Emergency letters" are for clubs that cannot accept funds for grants without some evidence of tax exempt status to share with a funder.

These letters are solely for the purpose of documenting for a donor or grantor the status of the 4-H subsidiary so that a group is not prevented from receiving funds. No other use is authorized.

Educators should send a club/affiliate request to the Ohio 4-H State Office by e-mail to jinks.2@osu.edu. The request must include:

- EIN#
- Club/Affiliated Group Name
- Contact person
- Address
- A statement from the 4-H Professional that the club is chartered, in good standing and under control of Cooperative Extension
- Reason for emergency letter request

Please allow approximately two weeks for response to special requests. Letters will be sent directly to the contact person/address listed for the group.