



ELECTRONIC FILING REQUIREMENTS FOR 4-H GROUPS

There are new annual IRS electronic filing requirements for small tax-exempt organizations that will impact 4-H programs beginning in 2008.

New Annual IRS Electronic Filing Requirement for Small Tax-Exempt Organizations

Beginning in 2008, small tax-exempt 4-H organizations that previously were not required to file returns because they earned less than \$25,000 **will be required to file an annual electronic notice** called an e-Postcard.

If the 4-H Club or affiliated 4-H organization raises:

- ✓ More than \$25,000 – they are still required to file Form 990, *Return of Organization Exempt From Income Tax*, or Form 990-EZ, *Short Form Return of Organization Exempt from Income Tax*
- ✓ Less than \$25,000 but more than \$0 – they are required to file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*
- ✓ \$0 – but plan to raise funds in the future and wish to retain inclusion under the National 4-H Group Exemption Number – they are required to file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ*
- ✓ \$0 – and have no plans to raise funds – they are not required to file

Small tax-exempt organizations, such as 4-H Clubs and Affiliated 4-H Organizations, whose gross receipts are normally \$25,000 or less, were not previously required to file Form 990 or 990-EZ. With the enactment of the Pension Protection Act of 2006 (PPA), these small tax-exempt organizations will now be required to file electronically Form 990-N, also known as the e-Postcard, with the IRS annually.

This filing requirement applies to tax periods beginning after December 31, 2006. The annual electronic notice is due by the 15th day of the 5th month after the close of the tax period. For example, if the tax period ends on December 31, 2007, the notice is due May 15, 2008. Organizations that do not file the notice will lose their tax-exempt status.

The IRS has already mailed educational letters to 4-H Clubs and affiliated organizations listed as subsidiaries under the National 4-H Group Exemption, starting in July 2007, to notify these organizations that they may be required to file the e-Postcard. However, not every subsidiary may have received the notification from the IRS.

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www.national4-hheadquarters.gov



The IRS is developing an electronic filing system (there will be no paper form) for the e-Postcard and will publicize filing procedures when the system is completed and ready for use. We will forward those procedures to State 4-H Program Offices as they become available.

To complete the electronic filing requirement, 4-H clubs and affiliated 4-H organizations will need to provide the following information:

- Legal name of the club, group, or organization;
- Any other names used;
- Mailing address;
- Website address (if applicable);
- Employer Identification Number (EIN) for the club, group, or organization;
- Annual tax period;
- Verify the annual gross receipts; and
- Indicate if the club, group, or organization has terminated.

If a group does not have this information, in particular, the EIN, they will need to complete an application and obtain the EIN prior to filing. The EIN may be obtained on-line from the IRS at <http://www.irs.gov>. Search for and complete form SS-4, "Application for Employer Identification Number." For assistance in completing this form, please consult our [Sample SS-4 Form](#).

The Pension Protection Act requires the IRS to revoke the tax-exempt status of any organization that fails to meet its annual filing requirement for 3 consecutive years. Therefore, organizations that do not file the e-Postcard (Form 990-N), or an information return Form 990 or 990-EZ for 3 consecutive years, will have their tax-exempt status revoked as of the filing due date of the third year.

For questions concerning the tax-exempt status of 4-H Clubs or Affiliated 4-H Organizations, please contact the National 4-H Headquarters—USDA at (202) 720-2908 or at 4-H_tax_info@csrees.usda.gov.

For additional Fact Sheets, Sample SS-4 Form, or other materials related to 4-H Tax Exempt Status or 4-H Name and Emblem, please visit <http://www.national4-hheadquarters.gov>.

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