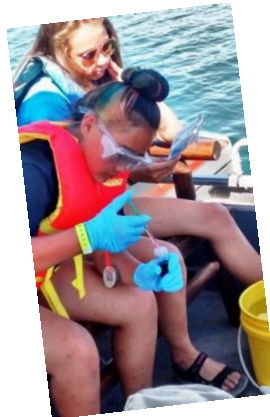




Becoming an Authorized 4-H Group and Maintaining That Status

Michigan State University Extension
Children and Youth Institute
4-H Youth Development
East Lansing, Michigan

September 2016



Acknowledgments

This document was a response to a variety of legislation such as the Patriot Act and the 2006 Pension Protection Act. Measures such as these require that we continue to modify the policies and procedures for starting and maintaining Michigan 4-H clubs and groups.

Julie Chapin, Michigan State 4-H Leader, and Priscilla Martin, Editor, MSU Extension 4-H Youth Development originally developed this information in 2007, and revised it in 2008 and 2012. Jennifer Weichel, MSU Extension Volunteer Specialist and Priscilla Martin revised it in 2015 and 2016.

For **policy** issues, contact Jennifer Weichel by email at weichel@msu.edu or by telephone at 517-432-7606. Contact Priscilla Martin for **procedural** questions. Her email is pimartin@msu.edu and her telephone number is 517-432-7635.



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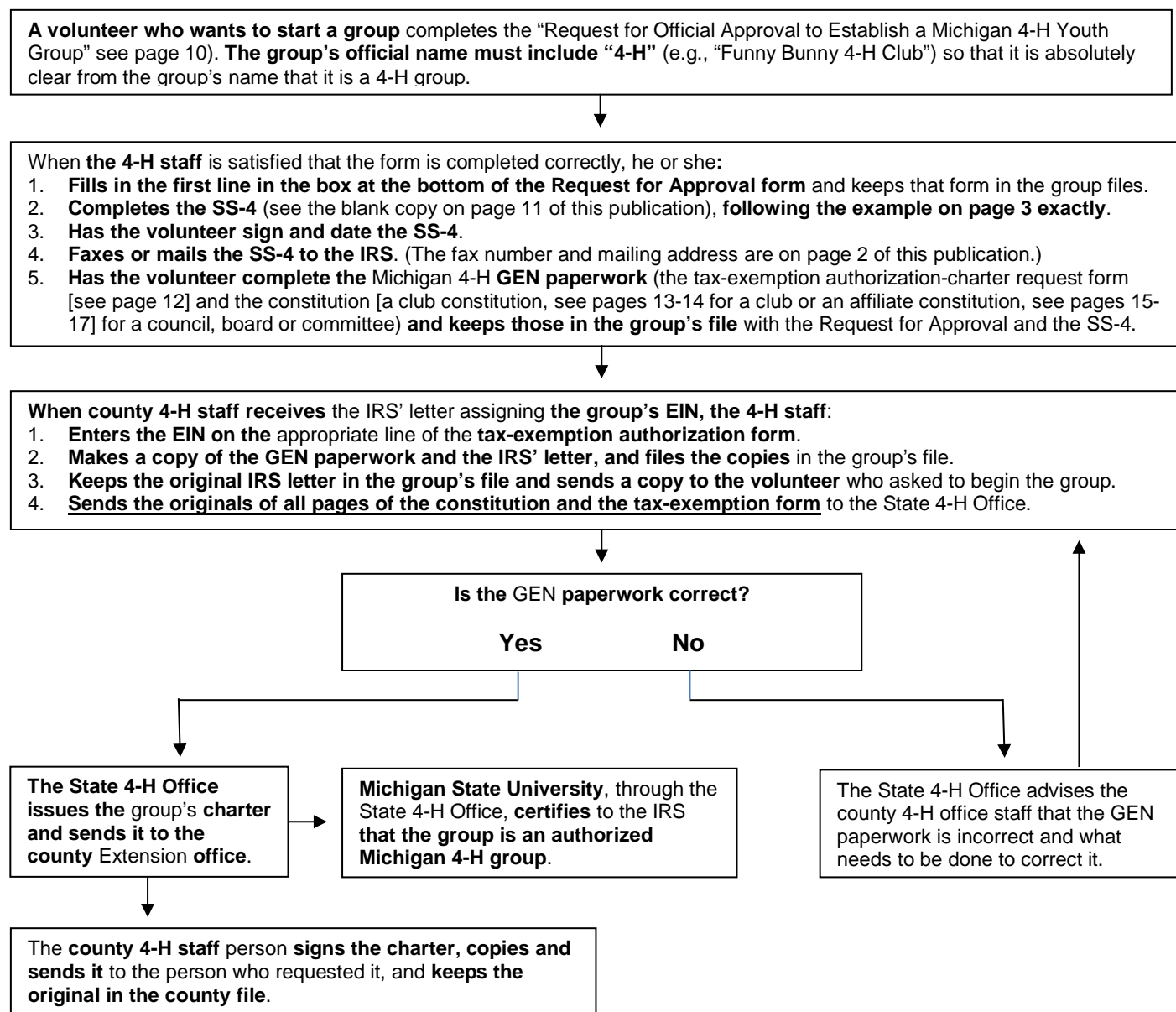
Becoming an Authorized 4-H Group

The Michigan 4-H Group Authorization Process

All Michigan 4-H entities (such as clubs, councils, boards and committees) must go through an authorization process to operate under the name of 4-H and to be recognized by the Internal Revenue Service (IRS) as having tax-exempt, nonprofit status. The authorization process consists of three parts. The group must:

1. Obtain an Employer Identification Number (EIN).
2. Receive a 4-H charter.
3. Have Michigan State University – from which Michigan 4-H groups derive their 501(c)(3) status – certify to the IRS that it is a Michigan 4-H entity.

The flow chart below illustrates the procedure a Michigan 4-H volunteer and a county 4-H program coordinator must follow to have a Michigan 4-H group authorized.



Why Is Becoming an Authorized 4-H Entity Beneficial?

Being an authorized 4-H entity is beneficial because:

- **Such** duly authorized 4-H entities may use the 4-H name and emblem.
- Authorized 4-H entities are exempt from paying **federal income tax** on funds raised on behalf of 4-H to support educational programs.
- **Donors** who contribute to authorized 4-H entities may **deduct donations** such as gifts, bequests, legacies, devises or transfers under the IRS Code, to the extent allowable by law.



Employer Identification Number (EIN)

Once the county Extension office makes the decision to accept a group's application to become a 4-H entity, the first step in the authorization process is to obtain an EIN for the group.

What Is an EIN?

An EIN is a unique, 9-digit identifier the IRS assigns to an organization. In that sense, it is the organizational equivalent of an individual's social security number.

Which Groups Need to Get an EIN?

All Michigan 4-H chartered groups must get an EIN.

How Is an EIN Used?

A group uses an EIN to obtain a charter, open a bank account and to file its appropriate IRS paperwork. The State 4-H Office uses the EIN to add a group to – or delete it from – its records and the list it submits to the IRS. The IRS uses an EIN to verify the tax-exempt status of individual 4-H groups.

How Does a Group Acquire an EIN?

The county 4-H staff completes an application form (SS-4). This form may be found on the web at <http://1.usa.gov/1KYn5dt>. A blank form may also be found on page 11 of this publication. **Follow the example SS-4 on page 3 exactly to complete the form. This sample explains which questions need to be answered and how to do so.**

1. The volunteer signs and dates the SS-4.
2. The 4-H county staff faxes the completed SS-4 form to (859) 669-5760 between 7:30 am and 5:30 pm, Eastern Time. The 4-H county staff may also mail the completed SS-4 to EIN Operation, Cincinnati, OH 45999.
3. An IRS representative uses the information on the SS-4 to assign the EIN number. The IRS will send a letter with the EIN. Make and send a copy of the letter to the group's leader, and keep the original in the group's file.

How Long Does It Take to Obtain an EIN?

Normally, it is a quick process. However, at times, it takes a while to get an EIN. So, if a month has passed and the county 4-H staff has not gotten an EIN, he or she should refax the SS-4. Additionally, if the IRS sends a letter asking for more information (e.g., the volunteer's Social Security number) the 4-H staff should refax the SS-4.

Form **SS-4**
(Rev. January 2010)
Department of the Treasury
Internal Revenue Service

Application for Employer

(For use by employers, corporations, partnerships, government agencies, Indian tribal entities, and trusts.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Your group name must include "4-H" in it and should be specific either through a unique name or a generic name that identifies the county as well. Examples:
*Unique name: Clinton Clovers 4-H Service Club
*Generic name with county: Lincoln County 4-H Council

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested Group name		3 Executor, administrator, trustee, "care Principal contact	
	2 Trade name of business (if different from name on line 1)		5a Street address (if different) (Do not enter Leave blank	
	4a Mailing address (room, apt., suite no. and street, or P.O. box) County Extension office mailing address		5b City, state, and ZIP code (if foreign, see instructions) Leave blank	
	4b City, state, and ZIP code (if foreign, see instructions) County Extension office city, state and zip code		6 County and state where principal business is located Your county name, Michigan	
	7a Name of responsible party Michigan State University		7b SSN, ITIN, or EIN 38-6005984	
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members	
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.				
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input checked="" type="checkbox"/> Other (specify) ▶ Michigan State University				
<input type="checkbox"/> Estate _____ <input type="checkbox"/> Plan administrator _____ <input type="checkbox"/> Trust (trust agreement) _____ <input type="checkbox"/> National Guard _____ <input type="checkbox"/> Farmers' cooperative _____ <input type="checkbox"/> REMIC _____ <input type="checkbox"/> State/local government _____ <input type="checkbox"/> Federal government/territory _____ <input type="checkbox"/> Indian tribal governments/enterprises _____ Group Exemption Number (GEN) if any ▶ 5933				
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State		Foreign country
10 Reason for applying (check only one box)				
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations _____ <input checked="" type="checkbox"/> Other (specify) ▶ Start a 4-H group				
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year August		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
Agricultural 0		Household 0		Other 0
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ Leave blank				
16 Check one box that best describes the principal activity of your business.				
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input checked="" type="checkbox"/> Other (specify) Education <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail				
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. Youth development and education				
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," write previous EIN here ▶ _____				
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.			
	Designee's name Leave blank		Designee's telephone number (include area code) () ()	
Address and ZIP code Leave blank		Designee's fax number (include area code) () ()		
Applicant's telephone number (include area code) () ()		Applicant's fax number (include area code) () ()		
Name and title (type or print clearly) ▶ Principal contact's (#3 above) name and title in the group		Applicant's signature (type or print clearly) ▶ Principal contact - see #3 above		
Signature ▶ Principal contact - see #3 above		Date ▶ Today's date		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 1-2010)

Charters

What Are 4-H Charters and Why Are They Important?

A 4-H charter, provided by the United States Department of Agriculture (USDA), and signed by the Secretary of Agriculture, the national 4-H leader, the state 4-H leader and the county 4-H program coordinator or supervisor, **is the only document that officially recognizes a 4-H group and authorizes it to use the 4-H Name and Emblem** for conducting 4-H Youth Development programs.

Which 4-H Groups Should Be Chartered?

The chart below contains general information about the kinds of groups that need charters and those that do not. It is important to consider the entire picture, when deciding whether a group needs a charter.

Group Description		The group needs a charter	The group may need a charter	The group does not need a charter
Type	If the group is a:			
	• 4-H club or Cloverbud group	✓		
	• County, regional or state 4-H council, board or committee	✓		
	• 4-H leader association		✓	
	• Foundation that expends funds exclusively for 4-H purposes		✓	
	• 4-H camp and training center		✓	
	If the group is an:			
	• Alumni association			✓
	• Event or program			✓
	• Fair board			✓
	• Professional association			✓
• School-enrichment program			✓	
• Single-family group			✓	
	• 4-H SPIN club			✓
Duration	If the group is ongoing (for more than a couple of weeks)		✓	
Leader	If the group's leader is a volunteer		✓	
Function	• If the group functions to further 4-H objectives and programs	✓		
	• If the group's primary function is advocacy or lobbying for 4-H			✓
Authority	• If the group functions under the direct guidance and control of Cooperative Extension	✓		
	• If the group functions under the authority of its own board of directors			✓
501(c)(3) Status	If the group has its own 501(c)(3) status			✓

How Does a Michigan 4-H Group Obtain a Charter?

1. A volunteer who wishes to charter the group must obtain a "Request for Official Approval to Establish a Michigan 4-H Youth Group" from the 4-H program coordinator. A blank copy of the form can be found on page 10 of this publication. The volunteer completes the form and returns it to the county Extension office for processing. Remember, **the group's official name must include "4-H"** (e.g., "4-H Happy Clovers") so that it is absolutely clear from the name that this is a 4-H group.
2. The county 4-H staff completes the SS-4 form (see page 3) and has the volunteer sign and date it. Additionally, the county 4-H staff has the volunteer complete the GEN paperwork (a tax-exemption authorization-charter request form, see page 12, and a constitution [a club constitution, see pages 13-14, for a club, or an affiliate constitution, see pages 15-17, for a council, board or committee]). The 4-H staff member faxes or mails the SS-4 to the IRS.
3. After the group obtains an EIN, the county 4-H staff person enters the EIN on the appropriate line of the tax-exemption authorization form. He or she then mails the originals of the GEN paperwork to the State 4-H Office.
4. Once the State 4-H Office receives the completed forms, it can issue a charter to the county office.
5. The county 4-H staff person signs the charter, makes and sends a copy to the group's leader and files the original in the group's county file.



What Happens to the Charter, If the 4-H Group?

- **Changes its name?** The county 4-H program coordinator needs to request a new charter by emailing the group's EIN, its old and new names, and its current care of person to the State 4-H office.
- **Disbands?** The county 4-H program coordinator needs to revoke the charter. Refer to the 4-H Group Disbanding Checklist on pages 21-22 of this publication.
- **Gets a new leader?** The former leader should turn over the group's records to the new leader.



Certification of Tax-Exempt Status With the IRS

The third step in the process is the certification of the entity as a tax-exempt 4-H group by Michigan State University. When the chartering process is completed at the State 4-H Office, the group's information is forwarded to the IRS. A group is not recognized as an authorized, tax-exempt, 4-H entity until Michigan State University has reported to the IRS that the group is part of its group exemption. This means groups cannot raise funds in the name of 4-H prior to being chartered. If necessary, newly forming groups can begin fund-raising under the tax-exempt status of the county 4-H program until the charter is received. In this situation, all fund-raising materials must reflect the (county name) County 4-H Program, not the XYZ 4-H Club, as the fund-raising entity.

Tax-exempt status addresses only federal income tax and does not provide exemption from any state or local taxes such as property or sales tax. In Michigan, 4-H groups must collect and pay sales tax on items they sell. See the *Financial Manual for 4-H Staff* for more information on sales tax requirements.

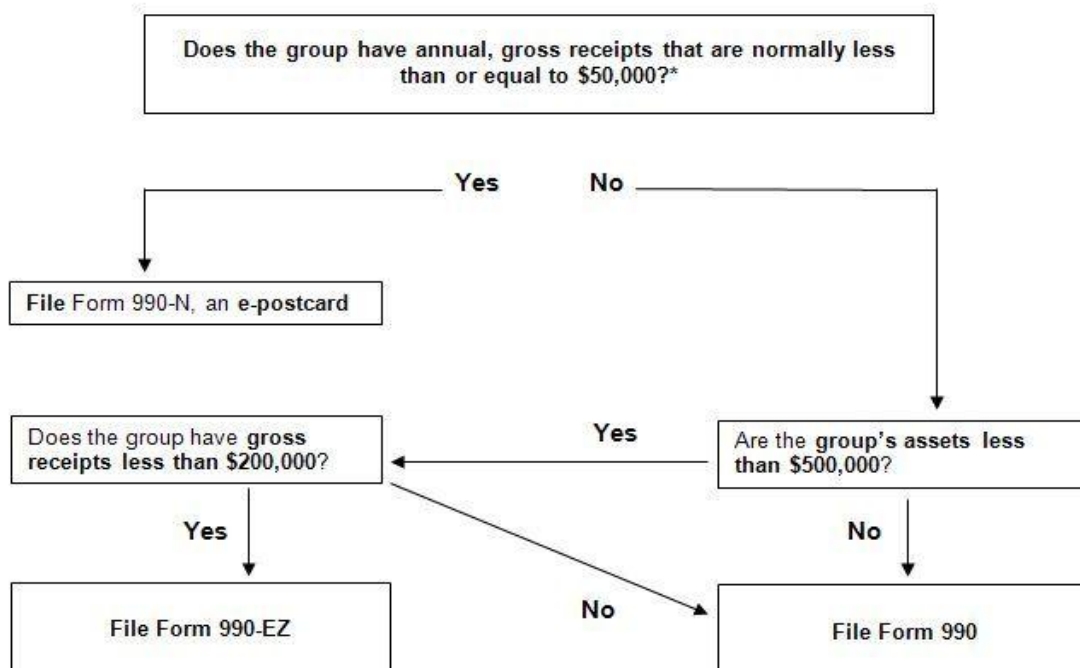
Maintaining a 4-H Group's Tax-Exempt Status With the IRS

To maintain a 4-H group's tax-exempt status with the IRS, each year, it needs to report:

1. To the local 4-H office any changes in its legal name or contact person. The county staff person then forwards that information to the State 4-H Office. The county staff person should also report to the State 4-H Office any group that has dissolved. These changes, as well as new charter requests, may be sent to the State 4-H Office at any time during the year. However, they definitely must be sent in on the group records report that is due January 31 of each year.
2. Its annual gross receipts to the IRS. For most groups, this means the county 4-H staff person will use a group's Annual Financial Summary Report to file IRS Form 990-N (an e-postcard) for them. Since the IRS has developed an electronic filing system, there is no paper form.

Determining which Form 990 to file is explained on the flow chart below.

How to Tell Which IRS Form 990 to Complete For a 4-H Group



*According to the Internal Revenue Service:

1. **Gross receipts** are defined as "the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses."
2. An organization's **gross receipts are considered to be \$50,000 or less if the organization:**
 - Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year;
 - Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and
 - Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made)

From the explanation on page 6 and the flow chart, it is clear that **a group's filing status may change**. Just as a group's annual, gross receipts might compel it to move from filing a 990-N to either a 990-EZ or 990, if the group drops below the gross receipts test and no longer meets the requirements for completing the 990 or 990-EZ, it may be able to complete the 990-N. Prior to filing a 990-N, **consult with a tax preparer to see if current law supports this change and remember to keep documentation** about why it did so.

Note about calculating the income for groups such as livestock or small animal councils: It is important to remember that if the group holds a sale, it is not responsible for reporting on the total amount of the sale. Since the sale is considered to be a transaction between two individuals, the seller and buyer, and the council is viewed as the transaction's broker, the council's "money" is only what it keeps as a sale commission.



What County Extension 4-H Staff Need to Do and Know to File an E-Postcard

In 2016, the IRS changed the e-postcard system. To assist you with the new process, the IRS developed the **Form 990-N (e-Postcard) User Guide** found at <https://www.irs.gov/pub/irs-pdf/p5248.pdf>. The user guide **explains each step** (and has help buttons) in the process.

Creating an e-Postcard Profile

Due to those changes, **individuals** who file e-postcards – whether or not they filed

e-postcards prior to 2016 – **must first create an e-Postcard Profile** (i.e., register and verify their identity). **This only needs to be done once** at <https://sa.www4.irs.gov/epostcard>.

Important notes to remember:

- **Use your work email** (i.e., @msu.edu or @anr.msu.edu). A confirmation code will arrive at the email address you provide. You need to enter the code on the next screen.
- While you must wait until after the end of a group's tax year to actually file an e-postcard, you can **enter the EINs for your groups ahead of time**.
- **Save your filing**, if you are missing any requested information.

Managing Form 990-N Submissions

(This includes creating a Form 990-N, viewing the status of existing e-postcard submissions, editing an in-progress e-postcard, deleting an in-progress e-postcard) **and filing Form 990-N (e-postcard)**. To complete these steps:

- **Register as a preparer.**
- **Select the EIN for one of your county's groups**
- **Complete** the group's Organization Details page with the following data:
 - **Tax year**
 - **Whether the group dissolved** (the IRS uses "terminated") during the year
 - Are the group's **annual gross receipts** less than \$50,000
 - Its **legal name** (as it appears on the charter or the SS-4 when it applied for its Employer Identification Number [EIN]). Put it on the "DBA name" line
 - Other names used (if applicable)
 - Name of **principal officer** (a club's leader or the president or treasurer of a council, board or committee)
 - **Group's mailing address and principal officer's address** (use your county Extension office mailing address for both)
 - Web site address (if applicable)
- **Save the filing**, if there is any information requested that is missing **or submit**, if all of the information has been entered.
- When the word "Confirmation" appears, **print a copy for your records**.

Knowing Whether the E-Postcard Worked

When you see the word “Pending” on the “Manage Form 990-N Submission” page, wait 7 minutes and refresh the page. Then press “Get Updated Status,” to see if the filing was accepted or rejected. **Since the system will not recognize new groups** (and thus, will not allow an attempt to file a 990-N), **keep a separate list of them to enter at a later date.**

When Is the Filing Deadline for a Michigan 4-H Group?

Each December or January, all county MSU Extension offices must take responsibility for filing the IRS 990 e-postcards for each of its groups, unless the IRS instructs otherwise. It should be done **as part of the county’s reenrollment process.** At that time, a group will report its annual gross receipts for September 1 through August 31 of the previous year on its Annual Financial Summary Report.

Why Is Filing Necessary?

Organizations that fail to file the notice on time will lose their tax-exempt status.

Error Messages and Letters from the IRS

Sometimes the attempt to file an e-postcard will result in an error message or a letter from the IRS. Pages 18-20 contain charts with instructions about what to do, if you receive an IRS error message or letter.

Dissolving a Michigan 4-H Group

When a Michigan 4-H group disbands (which it may do for a variety of reasons), there are some procedures to be completed. However, as may be seen in the checklist on pages 21-22, the process begins before the group decides to dissolve.



Appendices

The appendices contain blank copies of the forms mentioned in the preceding pages. Please make photocopies of these forms as you need them.

The forms found here are:

- Appendix A: Request for Official Approval to Establish a Michigan 4-H Youth Group
- Appendix B: IRS Form SS-4: Application for Employer Identification Number
- Appendix C: Michigan 4-H Group Tax Exemption Authorization and Request for a Charter
- Appendix D: Club Constitution
- Appendix E: Affiliate Constitution
- Appendix F: What to Do About E-Postcard Error Messages
- Appendix G: Instructions for 4-H Staff Who Receive a Letter From the IRS
- Appendix H: 4-H Group Disbanding Checklist





**Children and Youth Institute
Michigan 4-H Youth Development
Request for Official Approval to Establish a Michigan 4-H Youth Group**

Chartering is the process by which Michigan State University Extension recognizes a group as belonging to Michigan 4-H Youth Development and grants it authority to use the 4-H name and emblem as long as its goal is to provide a positive, experiential and educational opportunity for and with the group's members.

INSTRUCTIONS: To apply for a 4-H charter, the organizational leader of a potential 4-H group must submit this form to the 4-H staff in the county Extension office. Groups meeting the following minimum requirements will be granted a charter.

The undersigned certifies the following group will:

- Be open to all without regard to race, color, national origin, sex, sexual identity, religion, age, height, weight, disability, political beliefs, sexual orientation, marital status, family status or veteran status.
- Provide a welcoming and safe environment to all members.
- Agree to follow state and county 4-H policies and procedures, and state and national 4-H guidelines for using the 4-H name and emblem.
- Have at least 5 members from 2 or more families.
- Have a volunteer leader who has successfully undergone the Michigan State University Extension Volunteer Selection Process.
- Be appropriately structured, with a leadership team of officers.
- Have a calendar of planned educational programs and activities.
- Follow all financial guidelines for 4-H groups outlined in the Michigan 4-H financial manuals including preparing and providing to the county 4-H Extension staff an Annual Financial Summary Report for any funds raised or collected in the name of 4-H including account numbers and balances.
- Collect the 4-H member participation fees and submit them to the MSU county Extension office.
- Complete a year-end report of club activities and submit it to county Extension office.
- Complete a regular enrollment process for 4-H members and volunteers.
- In the case of group dissolution, turn over all property and funds to the county 4-H staff.

Proposed group name _____

Type of 4-H group _____
(e.g., afterschool, club, community, leaders' council, board, committee, school, special interest group)

Meeting location _____

Day, time and frequency of meetings _____

Group's purpose (check all that apply)

- Find and carry out ideas to help people in our community
- Learn more about _____
- To explore interest areas and careers through different learning activities
- Develop members' leadership skills
- Other _____

Name of volunteer leader in charge of the group _____ (Printed name)

Phone number (____) _____ **Email address** _____

My signature below indicates I have read and agree to these provisions.

_____ **Date** _____

For MSU Extension County 4-H Staff Use Only
Based on the information above, this group meets the requirements to be eligible for a 4-H charter, and is authorized to use the 4-H name and emblem in connection with its program and activities and is considered an official 4-H unit of Michigan State University Extension.

4-H Extension staff _____ **Date** _____
(Signature)

Place this form in the group's file.

Form SS-4 (Rev. January 2010) Department of the Treasury Internal Revenue Service	Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN _____
---	--	--------------------------------

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of responsible party	7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check one box that best describes the principal activity of your business. <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? Yes No
 If "Yes," write previous EIN here ▶ _____

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ()
	Address and ZIP code	Designee's fax number (include area code) ()

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Name and title (type or print clearly) ▶ _____

Signature ▶ _____ Date ▶ _____

Michigan 4-H Group Tax Exemption Authorization and Request for a Charter



Print Clearly

Name of 4-H Club or Affiliate (as it should be chartered)

Contact Person _____
(This is a club's administrative leader or the designated officer of a council, board or committee)

Taxpayer Identification Number _____
(Also known as **TIN** or Employee Identification Number [**EIN**] and must have 9 digits)

County _____

County MSU Extension Office Address _____

By the signature below of its duly authorized officer, the above 4-H club or 4-H affiliate hereby authorizes Michigan State University Extension to include the 4-H club or 4-H affiliate in the Michigan State University application for group exemption to be filed with the Internal Revenue Service and in any report submitted to the Internal Revenue Service in connection with the Michigan State University group tax exemption.

Under penalties of perjury, I certify that the number shown above is the correct taxpayer identification number, that the club or organization named above was organized in the United States and that this group does not now have – nor has it ever had previously – its own tax-exemption ruling or determination letter.

Signature _____

Print Name _____

Title (in the group) _____

Date _____

FOR STATE OFFICE USE ONLY		
Received _____	Registered and Sent Out _____	Office Staff _____



MICHIGAN 4-H YOUTH DEVELOPMENT CLUB CONSTITUTION



Article I. Name

The name of the Club shall be _____ 4-H Club (the "Club"). The Club shall be organized in the County of _____, Michigan. The Club shall be organized as an unincorporated association.

Article II. Purpose

The Club will work with boys and girls to help them grow into productive, contributing members of society. The Club will offer participants educational opportunities for personal learning and growth through club meetings, projects, leadership opportunities, fairs and other activities. Active participation in the Club will help members develop assets and life skills as well as project content knowledge. The Club is organized exclusively for charitable and educational purposes including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Article III. Michigan State University Extension Affiliation

The Club agrees to comply with all applicable MSU Extension policies and procedures governing Michigan 4-H and agrees that the county 4-H Youth Development staff has all necessary and proper authority to oversee the Club to ensure the Club's compliance. MSU Extension is authorized to include the Club in a group tax exemption, and the Club will supply all necessary documentation to ensure the Club's inclusion in a group tax exemption. The Club will meet the standards of usage and protect the 4-H Name and Emblem as set by 4-H National Headquarters. This constitution may not be amended without the written consent of the State Leader for Michigan 4-H Youth Development.

Article IV. Membership

Section A. The Club will follow the current Michigan 4-H policy requirements that define eligibility for membership. Any youth, without regard to race, color, sex, disability, religion, age, or national origin will be accepted as a member.

Section B. Michigan 4-H Youth Development programs are open to young people aged 5 through 19. "4-H age" is determined by a young person's age as of January 1 of the 4-H program year (which runs from September 1 through August 31). Once a young person passes 4-H age 19, he or she can stay involved in 4-H activities as a volunteer or resource person, but not as a 4-H member.

Section C. To become a member, individuals must complete an enrollment form with a parent's/guardian's permission and agree to abide by the rules defined by the Club, the Michigan 4-H Program and the county 4-H program. Members must make a commitment to follow the expectations and values stated in the 4-H Code of Conduct. Reenrollment forms must be completed each year to maintain membership in the club.

Article V. Enrollment and Registrations

Annually, members are required to complete a variety of enrollment registration forms and other paperwork in order to participate in 4-H activities and events such as project judging, fairs, clinics, workshops, camps, and awards. It is each member's responsibility to meet the deadline for completion of these forms. Failure to complete the materials in a timely manner may result in non-participation in the activity.

Article VI. Leadership

The Club shall be under the direction and guidance of adult local club leader(s) who have completed the MSU Extension Child Well-Being Volunteer Selection Process.

Article VII. Bylaws, Officers, Elections, Duties and Committees

The Club may adopt bylaws to provide for the regulation and management of the Club and its members, including the establishment of officers and committees, the procedures to elect and appoint such officers and committees, and the times and places of regular meetings. The bylaws may contain any provision that does not conflict with this constitution, the policies and procedures applicable to 4-H clubs established by MSU Extension or any law or regulation applicable to the Club.

Article VIII. Financial Reporting and Responsibilities

Section A. The Club's fiscal year commences September 1 and ends August 31.

Section B. The Club will obtain and maintain its own Tax Payer Identification Number (TIN), also known as Employer Identification Number (EIN).

Section C. The Club will comply with all financial policies, procedures and reporting requirements set forth in the Michigan 4-H financial manuals, and as set forth in any other policy or procedure established by MSU Extension.

Article IX. Use of Club Revenue

Section 501(c)(3) of the Internal Revenue Code prohibits the Club from paying any net earnings beyond reimbursements for the Club's expenses, to any of its members, leaders, directors, or officers. Additionally, Section 501(c)(3) prohibits the Club from participating in or taking sides either in political campaigns or in any effort to pass a specific law. The Club will primarily operate for educational purposes. The above limitations are explained in more detail in the following paragraph.

No part of the net earnings of the Club shall inure to the benefit of, or be distributable to its members, trustees, officers, leaders or other private persons, except that the Club shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II above. No substantial part of the activities of the Club shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Club shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of this constitution, the Club shall not carry on any other activities not permitted to be carried on (a) by a corporation or unincorporated association exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation or unincorporated association contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Article X. Dissolution

Upon dissolution of the Club, any assets shall be conveyed to MSU Extension. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Club is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

This constitution has been adopted by the members of _____
4-H Club on _____, 20_____.

Signature _____

Print name here _____, Club Leader



MICHIGAN 4-H YOUTH DEVELOPMENT AFFILIATE CONSTITUTION

(Councils, Boards and Committees)



Article I. Name

The name of the 4-H Affiliate shall be _____
(the "Affiliate"). The Affiliate shall be organized in the County of _____, Michigan. The Affiliate shall be organized as an unincorporated association.

Article II. Functions and Purpose

Section A.

The Affiliate is organized exclusively for charitable and educational purposes including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Section B. Councils

The county 4-H council is the overall governing body of the county 4-H program. It is typically made up of representatives (adult and youth) from across the county and/or other 4-H boards and committees that exist in the county. Under the direction and oversight of MSU Extension staff, it provides leadership for the overall 4-H program and provides oversight to project boards and committees. Responsibilities include:

1. Developing a total county 4-H program based on the needs of young people and families in the county,
2. Carrying out the planned programs and activities,
3. Assist paid staff in evaluating the total county 4-H on a continuing basis,
4. Recommending policies for the county 4-H program that conform to district, state and national regulations,
5. Assisting in identification, recruitment and training of volunteers,
6. Conferring and cooperating with the county MSU Extension staff,
7. Developing and maintaining an active membership that believes their responsibility is to enhance and support the county 4-H program through MSU Extension,
8. Informing other leaders about decisions made at council meetings,
9. Supporting the county's participation in events and activities outside of the county,
10. Raising and managing funds to underwrite the planned program and ensuring financial guidelines for clubs and committees are followed,
11. Sponsoring and supporting county recognition for 4-H members and leaders,
12. Publicizing the objectives and philosophy of 4-H work and serve in an advocacy role when necessary, and
13. Reviewing and approving the plans and guidelines of county programming committees whose responsibilities lie in a specific aspect of the county 4-H program.

Section C. Boards and Committees

County 4-H boards and committees have many of the same responsibilities as a county council, however, their responsibilities typically relate to a specific program or project area. Responsibilities of these groups include:

1. Developing a total county 4-H program based on the needs of young people and families in the county enrolled in the targeted project,
2. Carrying out the planned programs and activities related to the project objectives,
3. Assisting paid staff in evaluating the targeted county 4-H project on a continuing basis,
4. Recommending project specific policies for the county 4-H program that conform to district, state and national regulations,

5. Assisting in identification, recruitment and training of project volunteers,
6. Conferring and cooperating with the county MSU Extension staff,
7. Developing and maintaining an active membership that believes their responsibility is to enhance and support the county 4-H program through MSU Extension,
8. Informing other leaders about decisions made at county board and committee meetings,
9. Supporting the county's participation in project related events and activities outside of the county,
10. Raising and managing funds to underwrite the planned project related activities according to guidelines established by MSU Extension and the county 4-H council,
11. Sponsoring and supporting county project-specific recognition for 4-H members and leaders, and
12. Publicizing the objectives and philosophy of 4-H work and serving in an advocacy role when necessary.

Article III. Michigan State University Extension Affiliation

The Affiliate agrees to comply with all applicable MSU Extension policies and procedures governing Michigan 4-H and agrees that the county 4-H Youth Development staff has all necessary and proper authority to oversee the Affiliate to ensure the Affiliate's compliance. MSU Extension is authorized to include the Affiliate in a group tax exemption, and the Affiliate will supply all necessary documentation to ensure the Affiliates inclusion in a group tax exemption. The Affiliate will meet the standards of usage and protect the 4-H Name and Emblem as set by 4-H National Headquarters. This constitution may not be amended without the written consent of the State Leader for Michigan 4-H Youth Development.

Article IV. Membership

Section A. The Affiliate will follow the current Michigan 4-H policy requirements that define eligibility for membership.

Article V. Bylaws, Officers, Elections, Duties and Committees

The Affiliate may adopt bylaws to provide for the regulation and management of the Affiliate and its members, including the establishment of officers and committees, the procedures to elect and appoint such officers and committees, and the times and places of regular meetings. The bylaws may contain any provision that does not conflict with this constitution, the policies and procedures applicable to 4-H affiliates established by MSU Extension or any law or regulation applicable to the Affiliate.

Article VI. Financial Reporting and Responsibilities

Section A.

The Affiliate's fiscal year commences September 1 and ends August 31.

Section B.

The Affiliate will obtain and maintain its own Tax Payer Identification Number (TIN) also known as Employer Identification Number (EIN).

Section C. The Affiliate will comply with all financial policies, procedures and reporting requirements set forth in the Michigan 4-H financial manuals, and as set forth in any other policy or procedures established by MSU Extension.

Article VII. Use of Affiliate Revenue

Section 501(c)(3) of the Internal Revenue Code prohibits the Affiliate from paying any net earnings beyond reimbursements for the Affiliate's expenses, to any of its members, leaders, directors or officers. Additionally, Section 501(c)(3) prohibits the Affiliate from participating in or taking sides either in political campaigns or in any effort to pass a specific law. The Affiliate will primarily operate for educational purposes. The above limitations are explained in more detail in the following paragraph.

No part of the net earnings of the Affiliate shall inure to the benefit of, or be distributable to, its members, trustees, officers, leaders or other private persons, except that the Affiliate shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II above. No substantial part of the activities of the Affiliate shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Affiliate shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of this constitution, the Affiliate shall not carry on any other activities not permitted to be carried on (a) by a corporation or unincorporated association exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, or unincorporated association contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Article VIII. Dissolution

Upon dissolution of the Affiliate, any assets shall be conveyed to MSU Extension. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Affiliate is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

This constitution has been adopted by the members of _____ on _____, 20____.

Signature _____

Print name here _____

Title _____

What to Do About E-Postcard Error Messages

Error Message	What to Do?
The system is not able to determine your fiscal year . You may not proceed with this filing.	<p>1. Double check the EIN with the letter from the IRS assigning the EIN to the group. After verifying the EIN, if the EIN is:</p> <ul style="list-style-type: none"> • Correct: <ul style="list-style-type: none"> ○ Email mi4hfinancials@anr.msu.edu the following information about the group: <ul style="list-style-type: none"> ▪ The error message ▪ EIN ▪ Name • Incorrect: <ul style="list-style-type: none"> ○ Update your records ○ Try to file the postcard again with the correct EIN. <p>Whether the filing is successful or unsuccessful:</p> <ul style="list-style-type: none"> ▪ Email mi4hfinancials@anr.msu.edu the following information about the group: <ul style="list-style-type: none"> ○ The error message ○ The correct EIN ○ Name ○ Whether the attempt to file was successful or unsuccessful <p>2. Print and file the e-postcard, whether or not it is successful.</p>
F990-906: The return type indicated in the return header must match the return type established with the IRS for the EIN.	
F990-902: The EIN in the return must have been established as an exempt organization return filer in the e-file database.	
The employer identification number (gives the EIN) you entered was not found in the IRS list of organizations eligible to file the e-postcard.	
You cannot file an e-postcard because you have already filed one for the tax year .	Wait until the time when it tells you to file and attempt it then. Print and file the attempted e-postcard.
If the group's DBA name populated in the legal name box instead of "4-H Clubs & Affiliated Organizations" or "Michigan State University."	Print and file the successful e-postcard.
If the tax year is incorrect from what you believe it should be.	Do not try to change it. Print the successful e-postcard and file it.

Instructions for 4-H Staff Who Receive a Letter From the IRS

Subject of the Letter	What You Need to Do	
	If the Group Has Dissolved	If the Group Is Active
Your organization's tax-exempt status has been revoked because you have not filed for three years.	Keep the letter in the group's file. Do not respond to the IRS.	Email mi4hfinancials@anr.msu.edu the following information about the group: <ol style="list-style-type: none"> 1. EIN 2. Group's name (for example, Friends Around the World 4-H Club) 3. PDF copies of attempted e-postcards (include on them the date the attempted filings were made)
Confirmation of tax-exempt status required	Keep the letter in the group's file but you do not need to respond to the IRS.	Email mi4hfinancials@anr.msu.edu the following information about the group(s): <ol style="list-style-type: none"> 1. EIN 2. Name 3. Current primary contact (i.e., group leader or president or treasurer of a council, board or committee)
You <i>may</i> need to file an electronic form 990-N (e-Postcard)	Keep the letter in the group's file. Do not respond to the IRS.	Keep the letter in the group's file. Do not respond to the IRS.
You didn't file your tax returns (message about Form 941 , Employer's Quarterly Federal Tax Return)	Since a 4-H group is not an employer, you do not need to file a Form 941. <ol style="list-style-type: none"> 1. Complete the "If you don't think you have to file" section (page 4) by checking the appropriate boxes and by filling in the "other reasons" section. Also note that the group has dissolved. 2. Make a copy of the letter for your records and return the original to the IRS. 3. Enclose copies of any e-postcards you filed (or attempted to file). 	Since your 4-H group is not an employer, you do not need to file a Form 941. <ol style="list-style-type: none"> 1. Complete the "If you don't think you have to file" section (page 4) by checking the appropriate boxes and by filling in the "other reasons" section. 2. Make a copy of the letter for your records and return the original to the IRS. 3. Enclose copies of any e-postcards you filed (or attempted to file).

Subject of the Letter	What You Need to Do	
	Tax Period on the Letter Ends Before January 1, 2013	Tax Period on the Letter Begins After January 1, 2013
Request for electronic form 990-N (e-postcard)	Keep the letter in the group's file but you do not need to respond to the IRS.	<p>If:</p> <ul style="list-style-type: none"> • You already successfully filed an e-postcard for the group, make a copy of the confirming email from the IRS that indicates you successfully filed and return it with the completed first section of the IRS' response form ("If you already filed a Form 990. . . ."). • You never filed, do so now. Explain the circumstances on the response form under "If you are filing late." Enclose the IRS' email confirmation with the form. • Your previous attempt to file was unsuccessful, try to file again and: <ul style="list-style-type: none"> ○ If you are now successful, return the response form to the IRS explaining (in the "If you are filing late" section) that, although you were unsuccessful the first time, you have now successfully filed. Include with the form copies of both emails from the IRS. ○ If you are still unsuccessful, return the form to the IRS. Explain (in the "If you are filing late" section) that you made 2 unsuccessful attempts to file an e-postcard. Include with the form copies of both emails from the IRS. • The group dissolved and: <ul style="list-style-type: none"> ○ You never filed an e-postcard showing it "terminated," do so now. Return the confirmation with the IRS' response form (completing the check box that says "My organization ceased operations" under the "If you don't think you have to file" section). Enclose a copy of the IRS' email confirming that you filed a final e-postcard. ○ You previously filed an e-postcard showing the group terminated, return the response form and complete the "If you already filed a Form 990" section. Include with the form a copy of the IRS' email confirming that you already successfully filed.

4-H Group Disbanding Checklist

Please initial the following lines as appropriate.

The Decision to Disband

_____ The group's membership (volunteers, members, parents) has held a meeting(s) to explore options for continuing the group with changes. For example, could the group continue:

- Under different leadership?
- By dividing into smaller groups, if it has gotten too large to function effectively?
- By changing the group's focus to better meet the current membership's needs?

_____ The group's membership reached agreement that discontinuation is the best alternative. The group decided to disband because _____

Decisions About Future Involvement of Members

_____ All volunteers and members will indicate moves to new groups through the reenrollment paperwork submitted to the office.

_____ All volunteers and members will contact the office directly and disperse to different groups.

_____ Certain volunteers or members need assistance finding a new 4-H group. We have requested the office contact the following families _____

_____ All volunteers and members will no longer be enrolled in 4-H in this county

Decisions About Group Treasury, Assets and Property

Any 4-H group that disbands must turn over any funds to this county's Extension office within 10 business days of the group's final date of operation. All property belonging to the group must be distributed in the same manner. At the time the group dissolves, its members may request that resources be used for a specific 4-H program within another group, the county or the state. The county 4-H program coordinator will consider the request, and if the request is deemed appropriate, the 4-H program coordinator will act upon it. If a group divides itself, creating more than one recognized and properly registered group, the 4-H program coordinator will disperse the funds from the original group, based on membership, in each group.

Treasury

_____ This group never maintained a treasury. An Annual Financial Summary Report is attached.

_____ The group has submitted its final Annual Financial Summary Report and all group financial records to the MSU Extension office. (This includes treasurer's records, minutes, checkbook, etc.) **A final Annual Financial Summary Report is required even if the group does not have a treasury.**

_____ All checking or savings accounts are closed and any remaining money is attached to this form.
 _____ Amount _____ Check/Cash

Suggestions for disbursement: _____

Inventory

_____ This group has no inventory as indicated in the Inventory of Group Property (Part 5 of the Annual Financial Summary Report).

_____ The group has submitted a final inventory of noncash assets and inventory to the MSU Extension office. (See Part 5 of the Annual Financial Summary Report.)

_____ The group's noncash assets have been delivered to the MSU Extension office. The group recommends dispersal in the following ways: _____.

Submitted by:

Group President or Club Administrative Leader Signature

(Date)

Thank you for your time and energy devoted to this county's 4-H program. We truly appreciate the dedication you have shown to the growth and development of our youth.

Reviewed by:

4-H Program Coordinator Signature

(Date)

The _____ has disbanded and is no longer considered a
 (4-H Group Name)
 sanctioned 4-H group in _____ County 4-H effective _____.
 (Date)

Glossary

4-H Affiliate Group

It is a 4-H entity such as a council, board and committees.

4-H Club

This is a group comprised of youth being educated by a volunteer leader that meets at least six times a year.

4-H Group

This is any entity that uses the 4-H name and emblem. It includes clubs or other groups such as councils, boards and committees.

4-H Name and Emblem

This refers to the word "4-H" and the emblem that consists of a four-leaf clover with stem and the "H" on each leaflet. The 4-H name and emblem have special protection under Title 18 U.S.C. 707

501(c)(3) Status

Having 501(c)(3) status means that a group is exempt from paying federal income tax. While Michigan 4-H groups do not have their own 501(c)(3) status, they derive their tax-exempt status from being part of Michigan State University, which does have its own 501(c)(3) status.

Annual Financial Summary Report

This is the Michigan 4-H form a group files yearly that provides information about its annual, gross receipts and how much sales tax it collected.

Annual Gross Receipts

The total amounts an organization receives from all sources during its annual accounting period, without subtracting any costs or expenses.

Authorization Process

A potential 4-H group and county 4-H staff use this procedure to be recognized as an official Michigan 4-H group.

Charter

This certificate, when signed by the Secretary of Agriculture, the national 4-H leader, the State 4-H leader and the county 4-H program coordinator or supervisor, is the only document that officially recognizes a 4-H group and authorizes it to use the 4-H name and emblem.

Constitution

This is the document that records a Michigan 4-H group's principles, character, composition, structure, functions and limits. In Michigan 4-H, there are two kinds of constitutions: (1) a club constitution for clubs and (2) an affiliate constitution for councils, boards and committees.

Employer Identification Number (EIN)

This is a unique, 9-digit, numeric identifier that the IRS assigns to a group. In that way, it is the corporate equivalent of an individual's social security number.

E-Postcard

It is another name for Form 990-N.

Filing Deadline

It is the deadline by which all 4-H groups must file their IRS Form 990. In Michigan, that date is January 15.

Form 990

This is the form that a group, generally through its county 4-H staff, must file annually with the IRS to ensure the group maintains its status as exempt from federal income tax. In most cases, the 4-H staff files Form 990-N, an e-postcard. (There is no paper version of an Form 990-N). However, groups with a certain level of annual, gross receipts must file Form 990-EZ or Form 990. Due to the complexity of the latter two forms, an accountant should complete them.

Group Exemption

A group exemption is a ruling or determination the Internal Revenue Service issues to a central or parent organization. The ruling holds that one or more subordinate organizations are exempt from federal income tax because they are subordinate organizations of a central or parent organization. In the case of Michigan 4-H, Michigan State University (the parent or central organization) holds the group exemption by which Michigan 4-H groups (its subordinates) are held to be exempt from federal income tax.

Group Exemption Number (GEN)

This number, assigned by the Internal Revenue Service, signifies that an organization holds a group exemption. Michigan State University's GEN is 5933. When a Michigan 4-H group puts that GEN on an SS-4 form, it alerts the IRS that the group is part of Michigan State University's group exemption. Therefore, the group is exempt from payment of federal income tax.

Group Exemption Number (GEN) Paperwork

This refers to the paperwork a potential Michigan 4-H group turns in to the State 4-H Office so it can receive a charter. The paperwork is: (1) the Michigan 4-H Group Tax Exemption Authorization and Request for a Charter, and (2) an appropriate constitution (for a club, the club constitution and for a council, board or committee, an affiliate constitution).

Mailing Address

Use the county Extension office mailing address.

Preparer

When registering to use the e-postcard system, county 4-H staff should register as a preparer.

Principal Officer (sometimes called the primary or principal contact)

For a club, this is the administrative leader and for a council, board or committee, this is the president or treasurer.

Principal Officer's Address

Use the county Extension office mailing address.

Request for Official Approval to Establish a Michigan 4-H Youth Group

This is the application form a Michigan 4-H volunteer uses to begin a 4-H group.

SS-4: Application for Employer Identification Number

It is an IRS form by which groups apply for an EIN.

Tax Exempt Status

A tax-exempt group is one that pays no federal income tax. It may also mean that a group does not have to pay sales tax on items it purchases. **It does not mean that a group does not have to collect and turn in state sales tax** on items it sells.

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