



## 2008 Electronic Filing Requirements for 4-H Clubs & Affiliated 4-H Organizations under GEN 2704

National 4-H Headquarters—U.S. Department of Agriculture (USDA) is the parent organization for the National 4-H Group Exemption Number 2704 (GEN 2704). The 4-H Youth Development Program is a unique organization. As the parent organization for GEN 2704, and given new Internal Revenue Service (IRS) filing requirements related to the Pension Protection Act of 2006, National 4-H Headquarters has negotiated the following electronic filing requirements with the IRS for qualified 4-H Clubs & Affiliated 4-H Organizations under GEN 2704.

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

### WHICH ORGANIZATIONS NEED TO FILE THE E-POSTCARD?

Beginning in 2007, National 4-H Headquarters asked State 4-H Program Leaders and Extension Directors to certify the 4-H Clubs & Affiliated 4-H Organizations qualified to be included under GEN 2704. See the “Request for Inclusion & Certification of 4-H Groups Under National 4-H Tax Exempt Status” fact sheet at <http://www.national4-hheadquarters.gov> for information about which groups are eligible and qualified to be included under GEN 2704.

If the certified 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*

\$25,000 to 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 or accept gifts 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 or accept gifts – they are not required to file. State 4-H Program Offices, however, have the authority to require their 4-H Clubs & Affiliated 4-H Organizations to obtain an EIN and file with the IRS as part of their authorization for use of the 4-H Name & Emblem.

### WHEN DO 4-H CLUBS & AFFILIATED 4-H ORGANIZATIONS UNDER GEN 2704 NEED TO FILE?

4-H Clubs & Affiliated 4-H Organizations **earning \$25,000 or less and have been certified** by their State 4-H Program Office as qualified to be under GEN 2704 must file by the dates listed according to their tax year as follows:

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## 990-N E-Postcard Filing Schedule

### E-Postcards are to be filed:

- Once an eligible organization—typically earning \$25,000 or less—is tax exempt under GEN 2704,
- Based on the organization’s tax year (file by the 15th day of the 5th month following the close of the tax year), and
- Annually, beginning as early as June 2008 for 4-H GEN 2704 subsidiaries with a Feb-Jan tax year.

If your organization’s tax year is:	Begin to annually file by the 15th day of the 5th month following the close of the tax period as follows:	Report annual gross receipts for:
Jan—Dec	May 15, 2009	The organization’s most recent tax year
Feb—Jan	<b>June 15, 2008</b>	
Mar—Feb	<b>July 15, 2008</b>	
Apr—Mar	<b>Aug. 15, 2008</b>	
May—Apr	<b>Sept. 15, 2008</b>	
Jun—May	<b>Oct. 15, 2008</b>	
Jul—Jun	<b>Nov. 15, 2008</b>	
Aug—Jul	<b>Dec. 15, 2008</b>	
Sept—Aug	Jan. 15, 2009	
Oct—Sept	Feb. 15, 2009	
Nov—Oct	Mar. 15, 2009	
Dec—Nov	Apr. 15, 2009	

GEN 2704 4-H Clubs & Affiliated 4-H Organizations earning **more than \$25,000 per year** must continue to file by **annually** by the 15<sup>th</sup> day of the 5<sup>th</sup> month following the close of their tax period to remain exempt from federal income taxes under GEN 2704.

### HOW DO I FILE THE NEW 990-N E-POSTCARD?

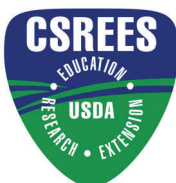
Go to [www.irs.gov](http://www.irs.gov) and use the keyword/search filed to find links to 990-N information. Follow instructions to: (1) Register as a New User, (2) Create your Form 990-N (e-Postcard), and (3) Submit your Form 990-N (e-Postcard). The e-Postcard (not available in paper form) is supported by most browsers as noted on the IRS site. Please contact state or local 4-H extension professionals if you need assistance filing your e-Postcard.

To complete a 990-N e-Postcard, qualified 4-H Clubs & Affiliated 4-H Organizations need to provide the following information.

- Organization’s legal name – as legally chartered or otherwise formally tied to the organization’s EIN
- Any other names your organization uses (*not relevant for most 4-H Clubs & Affiliated 4-H Organizations*)
- Organization’s mailing address – as tied to the organization’s EIN
- Organization’s website address – if you have one
- Organization’s EIN (Employer Identification Number) – this is a unique number that identifies the organization to the IRS, much like our personal Social Security Numbers identify individuals to the IRS
- Name and address of the principal officer of your organization – tied to the EIN
- Organization’s annual tax year – which may or may not be defined by your State 4-H Program Office
- Confirmation that your organization’s annual gross receipts are still normally \$25,000 or less

(Not relevant for GEN 2704: the e-Postcard includes an option for stating that your organization has or is terminating.)

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## FREQUENTLY ASKED QUESTIONS

### Will the IRS or National 4-H Headquarters remind me to file?

No. Qualified subsidiaries under GEN 2704 are expected to file on time.

### I tried filing an e-Postcard, but it would not recognize my 4-H Club/Affiliated 4-H Organization, why not?

Check with your State 4-H Program Office about the status of your request for inclusion under GEN 2704. It may be that your group's records have not been processed at every step needed for your group to become tax exempt in the IRS' system.

### I'm all set. Can I use my club's tax exempt status to get a break on sales tax?

No, see the *Tax Exempt Status for 4-H Clubs & Affiliated 4-H Organizations* at <http://www.national4-hheadquarters.gov> to review the federal income tax exemption benefit available to GEN 2704 subsidiaries and their donors.

### How do I know if the e-Postcard worked?

Usually within 30 minutes of submitting a 990-N e-Postcard, the IRS will email the submitter indicating if the e-Postcard was accepted or rejected. It is advisable to save the email message, especially if your State 4-H Program Office requires evidence that you filed on time as required by some states for clubs/affiliated organizations to maintain charters, agreements, and/or authorization to use the 4-H Name & Emblem.

### What if I don't file on time?

Annual filing is required to remain exempt from federal income tax under GEN 2704. If a subsidiary under GEN 2704 fails to file on time, they need to request inclusion under GEN 2704 *again* through their State 4-H Program Office. Failure to file repeatedly will result in the organization becoming ineligible for federal income tax exemption under GEN 2704.

### What if I want to change the organization name, contact name, and/or organization address?

The e-Postcard is not the tool for changing organizational information. Complete the e-Postcard with information associated with your EIN. Then, contact your State 4-H Program Office with any requested changes. Your State 4-H Program Office will forward the request to file a legal name change, and/or other requested changes, to the National 4-H Headquarters. As the parent organization for GEN 2704, National 4-H Headquarters will update the GEN 2704 listing with the IRS.

### My club is dissolving – why can't I use the e-Postcard to inform the IRS that we are terminating?

Given the unique structure of the 4-H Youth Development Organization and arrangements National 4-H Headquarters negotiated with the IRS regarding GEN 2704, subsidiaries that are disbanding or dissolving need to inform their State 4-H Program Office. The State 4-H Program Office will then inform National 4-H Headquarters. In turn, as the parent organization for GEN 2704, National 4-H Headquarters will update the GEN 2704 listing with the IRS.

For questions concerning qualifications and status under GEN 2704, please **contact your State 4-H Program Office**. State 4-H Program Offices forward questions and concerns to National 4-H Headquarters at [4-H\\_tax\\_info@csrees.usda.gov](mailto:4-H_tax_info@csrees.usda.gov) or 202-720-8857.

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