

4-H IRS Filing Requirements – April 28, 2009

All chartered 4-H clubs and duly authorized eligible & qualified 4-H affiliated organizations must file the appropriate tax form on time.

Those with annual gross receipts of \$25,000 or less:

990-N (e-Postcard) filing must be made by **May 15, 2009** for the:

- **Tax year of January 1, 2008 to December 31, 2008.**

Those with annual gross receipts of more than \$25,000.00:

- There is NO CHANGE regarding tax filing. File the 990 accordingly.

Filing the 990 or 990-EZ or 990-N (e-Postcard) is the **club's responsibility** and 4-H cannot provide professional tax advice about filing the tax forms.

Information You Will Need To File the 990-N (e-Postcard)

Web link to file the 990-N (e-Postcard) <http://epostcard.form990.org/>

The 990-N (e-Postcard) is easy to complete. All you need is the following information about your organization.

- Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
- Tax year
- Legal name and mailing address of the 4-H club or affiliated organization
- Any other names the organization uses
- Name and address of a principal officer (advisor)
- E-mail address of the person filing the 990-N (e-Postcard)
- Web site address if the organization has one (not necessary to enter)
- Confirmation that the organization's annual gross receipts are normally \$25,000 or less
- If applicable, a statement that the organization has terminated or is terminating (going out of business)

Some groups will not be successful in filing a 990-N (ePostcard). You may receive the following message: "ERROR" the employer identification number (EIN) ##-##### you entered was not found in the IRS list of organizations eligible to file the e-Postcard. You may have entered the EIN incorrectly. If so, please re-enter the EIN and try again. If the EIN you entered is correct and you believe you are required to file the e-Postcard, call IRS Customer Account Services at 877-829-5500 for assistance."

- **Print this web page with the error message as proof that you attempted to file the 990-N (e-Postcard). Submit a copy of your attempt to file to your 4-H office. After EIN determination by National 4-H Headquarters, the County Office will be notified by the State Office on how to proceed in the future.**
- **All groups must keep documentation from the IRS in their files – including confirmation of successful filing and documentation of unsuccessful attempts to file the 990-N (e-Postcard)**
- **It is better to try and fail rather than not to attempt to file.**

KEEP ALL DOCUMENTATION