

## **Form 8821 – Instructions for 4-H Groups for Tax Year 2009**

### **General Instructions:**

#### *What is Form 8821?*

This is an authorization form that allows the United States Department of Agriculture, National Institute of Food and Agriculture (“NIFA”) to communicate with the IRS about your club or affiliate’s tax status and filing obligations. NIFA will convey this information to the state extension leader, who will convey this information to the club or affiliate.

#### *Who should file Form 8821?*

4-H clubs and affiliates that are unsure whether they are required to file IRS Forms 990, 990-EZ, or 990-N for tax year 2009, and:

- are not included in the 4-H group list provided by their state extension leader;
- are not listed in IRS Publication 78 (see <http://www.irs.gov/app/pub-78>);
- have not previously filed a Form 990-series return, or attempted to file a Form 990-N that was not accepted by the IRS; and
- have an employer identification number (EIN).

#### *Where Should We Send the Form 8821?*

Mail or fax your completed Form 8821 to your State Cooperative Extension Director or Administrator.

### **Specific Instructions** (see attached pre-populated form):

**Line 1.** Enter the name and address of the 4-H club or affiliate and enter the club’s or affiliate’s EIN number.

**Lines 2-6.** Do not enter any additional information.

**Line 7.** Sign and date where indicated. The form can be signed by any authorized representative of the club or affiliate.