

Frequently Asked Questions (FAQs) Regarding 2009 IRS Filing Requirements for 4-H Groups

1. *What is the **4-H group list**?*

The **4-H group list** is a partial list of 4-H clubs and affiliates that are recognized by the IRS as exempt from Federal income tax.

2. *Why is our club or affiliate not included on the **4-H group list**?*

The **4-H group list** is many years old, and has not been fully updated to reflect all 4-H clubs and affiliates. Additionally, a 4-H club or affiliate may not be on the list because it has individually applied to and been recognized by the IRS as tax-exempt. Instead, it is included in **Publication 78**, the IRS list of organizations recognized as tax-exempt and eligible to receive tax-deductible contributions.

3. *Where can we find **Publication 78**?*

There is a searchable online version available at <http://www.irs.gov/app/pub-78/>. You may also call the IRS at 1-877-829-5500 to find out if an organization is included on this list. (For TTY/TDD help, call 1-800-829-4059.)

4. *What are **990-Series Returns**?*

These are annual information returns that must be filed with the IRS by certain tax-exempt organizations. The specific return that must be filed is based on the organization's gross receipts and assets for the taxable year, as follows:

2009 Tax Year	Form to File
Gross receipts normally \leq \$25,000 Note: Organizations eligible to file the <i>e-Postcard</i> <u>may choose to file a Form 990 or Form 990-EZ.</u>	990-N (e-postcard)
Gross receipts $<$ \$500,000, and Total assets $<$ \$1.25 million	990-EZ or 990
Gross receipts \geq \$500,000, or Total assets \geq \$1.25 million	990

5. *If we are required to file a 990-series return, how do we obtain the return and filing information?*

Go to www.irs.gov/eo for copies of returns and instructions. For information on how to file the Form 990-N, see <http://www.irs.gov/charities/article/0,,id=169250,00.html>.

6. *What is an employer identification number (**EIN**)?*

An employer identification number (**EIN**), also known as a federal tax identification number, is a unique, nine-digit number that identifies an organization to the IRS.

7. *Should we obtain an **EIN** if we do not already have one?*

No. If you do not already have an **EIN** and have never filed a 990-series return, then you do not need to obtain an **EIN**.

8. *Does failing to file a **990-series return** affect our tax-exempt status?*

An organization that is required to file a **990-series return** but fails to file for three consecutive years (beginning with the return for tax year 2007) will lose its tax-exempt status, effective the due date for the 3rd year's return (beginning in calendar year 2010).

9. *When is the due date for **990-series returns**?*

The due date for 2009 Form **990-series returns** is the 15th day of the 5th month after the end of an organization's tax year that begins in 2009, as listed in the IRS records. For organizations that use the calendar year as their tax year, **990-series returns** are due May 15. If you are unsure of your tax year for IRS filing purposes, contact your State Cooperative Extension Director or Administrator.

10. *What if a club or affiliate no longer exists?*

Then it should not file a Form **990-series return** for tax year 2009.

11. *We've received a notice (see attached sample) from the IRS that we have not yet filed the **Form 990-N** (e-postcard). Does this mean that we are required to file this notice?*

Use the attached *2009 Tax Year Filing Guidance for 4-H Groups* to determine whether you need to file a Form 990-N or other **990-series return**.

12. *What are our IRS filing requirements after tax year 2009?*

Your State Cooperative Extension Director or Administrator will update you in the future about requirements for **Form 990-series** filing in future years.