

2024 Points of Tax Exemption and Filing for Clark County 4-H Clubs & Committees

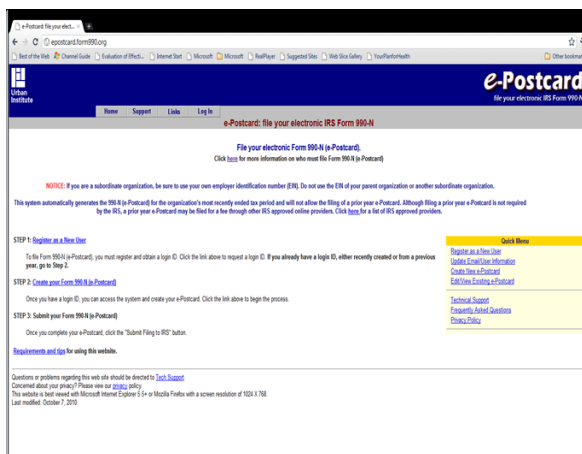
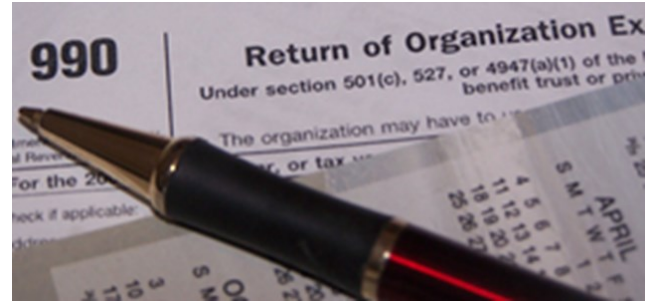
All Clark County 4-H Clubs and 4-H Committees must file the appropriate 990 tax form by May 15th.

Those with annual gross receipts of \$50,000 or less:

- 990-N (e-postcard) filing must be made by **May 15** of the current year for the previous 4-H year of January 1 to December 31.

Those with annual gross receipts of more than \$50,000:

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



The OSU Extension, Clark County Office will file the 990 or 990-EZ or 990-N (e-postcard). **The office will keep a copy of the filing results in the club's file at the OSU Ext. Office and provide a copy to the organizational club advisor for their records.** Web link to file the 990-N (e-postcard) <http://epostcard.form990.org> We will file the necessary 990 or 990-N (e-Postcard) with the IRS by May 15th, once filed we will send you a copy of the results for you to keep with your club's financial records.

Chartered 4-H clubs and 4-H committees need to contact the **OSU Extension, Clark County Office, 937-398-7604 or house.18@osu.edu, 937-398-7599** with tax exemption questions. **DO NOT CONTACT Ohio 4-H and DO NOT Contact the IRS (regarding non-profit tax status).**

New 4-H Clubs:

- If you are a new 4-H club, you must complete the SS-4 Form on the IRS website to obtain an EIN. Social Security Numbers are required on the SS-4 forms; IRS discards the Social Security Number upon assigning the EIN.
- Apply using a unique name for your club or committee by adding the county name. (example: Clever Clovers 4-H Club of Clark County).
- Once you get your 4-H club's or 4-H committee's EIN, please contact the OSU Extension, Clark County Office to report your EIN number and/or record on your 4-H Club Charter Checklist due April 15.**
- In addition, please complete the Group Tax Exemption Authorization Form and submit upon obtaining your EIN number with the Clark County Extension Office.** This form will be forwarded to the Ohio 4-H program.



What If Our 4-H Club or Committee Needs to Change Contact Information for our EIN?

DO NOT SUBMIT a second EIN application. Instead, the IRS requires that you send a letter, on your club/committee's letterhead, if available, providing the name and Taxpayer Identification Number (EIN) of the current contact person. Be sure to include the 4-H club/committee's complete name, EIN, and mailing address so that the IRS can correctly identify your IRS account. The club/committee should send the letter to the following IRS campus:

Send Letter or Fax to: - Fax Number: 859-669-5748

**Internal Revenue Service
Stop 343G
Cincinnati, OH 45999**

CONFIRMATION – The IRS will send a letter confirming receipt of the updated information. If your club/committee has not received the confirmation letter within 60 days, you will need to fax a copy of the original letter, annotated "Second Request" to the above fax number.

What Does a 4-H Club or Committee Need to Do to Close an EIN Account?

Refer to: <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Canceling-an-EIN-Closing-Your-Account>

What If I Misplaced Our 4-H Club or Committee's EIN?

If you previously applied for and received an EIN for your 4-H club or committee, select one of these methods to find it.

- Contact the Clark Co. Extension Office at 937-398-7604. If filed with us, we will have it on record.
- Find the computer-generated notice that was issued by the IRS when you applied for your EIN. This notice is issued as a confirmation of your application, and receipt of an EIN.
- If you used your EIN to open a bank account, or apply for any type of state or local license, you should contact the bank or agency to secure your EIN.

What If Our 4-H Club Wants to Apply for a Grant?

Ohio 4-H will generate "emergency letters" upon request, to chartered 4-H clubs and duly authorized affiliated 4-H organizations under control of Ohio State University Extension. "Emergency letters" are for clubs that cannot accept funds for grants without some evidence of tax exempt status to share with the funder.

These letters are solely for the purpose of documenting for a donor or grantor the status of the 4-H subsidiary, so that a group is not prevented from receiving funds. No other use is authorized.

If your 4-H club or 4-H committee needs a letter for this purpose, please contact Patty House OSU Extension, Clark County 4-H Extension Educator, 937-398-7599 or house.18@osu.edu

Allow a minimum of two weeks for a special emergency tax exemption letter to be processed.