



## ELECTRONIC FILING REQUIREMENTS FOR 4-H GROUPS

There are new annual IRS electronic filing requirements for small tax-exempt organizations that will impact 4-H programs beginning in 2008.

### New Annual IRS Electronic Filing Requirement for Small Tax-Exempt Organizations

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

If the 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*
- ✓ Less than \$25,000 but 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 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 – they are not required to file

Small tax-exempt organizations, such as 4-H Clubs and Affiliated 4-H Organizations, whose gross receipts are normally \$25,000 or less, were not previously required to file Form 990 or 990-EZ. With the enactment of the Pension Protection Act of 2006 (PPA), these small tax-exempt organizations will now be required to file electronically Form 990-N, also known as the e-Postcard, with the IRS annually.

This filing requirement applies to tax periods beginning after December 31, 2006. The annual electronic notice is due by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the close of the tax period. For example, if the tax period ends on December 31, 2007, the notice is due May 15, 2008. Organizations that do not file the notice will lose their tax-exempt status.

The IRS has already mailed educational letters to 4-H Clubs and affiliated organizations listed as subsidiaries under the National 4-H Group Exemption, starting in July 2007, to notify these organizations that they may be required to file the e-Postcard. However, not every subsidiary may have received the notification from the IRS.

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National 4-H Headquarters; 1400 Independence Avenue, S.W.; MS 2225; Washington, D.C. 20250  
[www.national4-hheadquarters.gov](http://www.national4-hheadquarters.gov)



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The IRS is developing an electronic filing system (there will be no paper form) for the e-Postcard and will publicize filing procedures when the system is completed and ready for use. We will forward those procedures to State 4-H Program Offices as they become available.

To complete the electronic filing requirement, 4-H clubs and affiliated 4-H organizations will need to provide the following information:

- Legal name of the club, group, or organization;
- Any other names used;
- Mailing address;
- Website address (if applicable);
- Employer Identification Number (EIN) for the club, group, or organization;
- Annual tax period;
- Verify the annual gross receipts; and
- Indicate if the club, group, or organization has terminated.

If a group does not have this information, in particular, the EIN, they will need to complete an application and obtain the EIN prior to filing. The EIN may be obtained on-line from the IRS at <http://www.irs.gov>. Search for and complete form SS-4, "Application for Employer Identification Number." For assistance in completing this form, please consult our [Sample SS-4 Form](#).

The Pension Protection Act requires the IRS to revoke the tax-exempt status of any organization that fails to meet its annual filing requirement for 3 consecutive years. Therefore, organizations that do not file the e-Postcard (Form 990-N), or an information return Form 990 or 990-EZ for 3 consecutive years, will have their tax-exempt status revoked as of the filing due date of the third year.

For questions concerning the tax-exempt status of 4-H Clubs or Affiliated 4-H Organizations, please contact the National 4-H Headquarters—USDA at (202) 720-2908 or at [4-H\\_tax\\_info@csrees.usda.gov](mailto:4-H_tax_info@csrees.usda.gov).

For additional Fact Sheets, Sample SS-4 Form, or other materials related to 4-H Tax Exempt Status or 4-H Name and Emblem, please visit <http://www.national4-hheadquarters.gov>.

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## 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:	<u>Begin to annually file by the 15th day of the 5th month following the close of the tax period as follows:</u>	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.

**REVISED MAY 2008**



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[www.national4-hheadquarters.gov](http://www.national4-hheadquarters.gov)



Form <b>SS-4</b> (Rev. July 2007) Department of the Treasury Internal Revenue Service	<b>Application for Employer Identification Number</b> (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 <b>EIN</b>
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	8b If 8a is "Yes," enter the number of LLC members ▶	
	8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	9a <b>Type of entity</b> (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.	
<div><input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> Other (specify) ▶</div> <div><input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶</div>		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 <b>Reason for applying</b> (check only one box)		
<div><input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶</div> <div><input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Created a pension plan (specify type) ▶</div>		
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year
13 Highest number of employees expected in the next 12 months (enter -0- if none). Agricultural      Household      Other		14 Do you expect your employment tax liability to be \$1,000 or less in a full calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No (If you expect to pay \$4,000 or less in total wages in a full calendar year, you can mark "Yes.")
15 First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check <b>one</b> box that best describes the principal activity of your business.		
<div><input type="checkbox"/> Construction <input type="checkbox"/> Rental &amp; leasing <input type="checkbox"/> Transportation &amp; warehousing <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance &amp; insurance <input type="checkbox"/> Other (specify)</div> <div><input type="checkbox"/> Health care &amp; social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Accommodation &amp; food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail</div>		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶		
<b>Third Party Designee</b>	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ( )
	Address and ZIP code	Designee's fax number (include area code) ( )
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. Name and title (type or print clearly) ▶		Applicant's telephone number (include area code) ( )
Signature ▶		Applicant's fax number (include area code) ( )
Date ▶		



## Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	Complete lines 1-18 (as applicable).
Purchased a going business <sup>3</sup>	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust <sup>4</sup>	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator <sup>5</sup>	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10 and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>	Complete lines 1, 2, 4a-5b, 9a, 10 and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns, <b>or</b> for state reporting purposes <sup>8</sup>	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	Complete lines 1-18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

<sup>2</sup> However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>3</sup> Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>8</sup> Most LLCs do not need to file Form 8832. See *Limited liability company (LLC)* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.



# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested <b>CLUB / GROUP NAME</b>		3 Executor, administrator, or trustee (Principal contact)	
	2 Trade name of business (if different from line 1) <b>(Usually blank)</b>		5a Street address (if different from line 1)	
	4a Mailing address (room, apt., suite, etc.)		5b City, state, and ZIP code	
	4b City, state, and ZIP code (if foreign)			
	6 County and state where principal business is located			
	7a Name of principal officer, general partner, grantor, owner, or trustor <b>LEAVE BLANK</b>		7b SSN, ITIN, or EIN <b>LEAVE BLANK</b>	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members		
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No				
9a Type of entity (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.				
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input checked="" type="checkbox"/> Other (specify) ▶ <b>4-H Clubs &amp; Affiliated 4-H Organizations</b>				
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ <b>2704</b>				
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State <b>SKIP</b>	Foreign country <b>SKIP</b>	
10 Reason for applying (check only one box)				
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input checked="" type="checkbox"/> Other (specify) ▶ <b>Starting 4-H Club or Starting 4-H Organization</b>				
<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____				
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none).		14 Do you expect your employment tax liability to be \$1,000 or less in a full calendar year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If you expect to pay \$4,000 or less in total wages in a full calendar year, you can mark "Yes.")		
Agricultural <b>0*</b>		Household <b>0*</b>		Other <b>0*</b>
15 First date wages or annuities were paid (month, day, year) of applicant is a withholding agent, enter date income will first be paid to (Usually skipped)				
16 Check one box that best describes the principal business.				
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) <b>Education</b>				
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. <b>Youth Development and education</b>				
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No				
If "Yes," write previous EIN here				

Your club name should be specific either through a unique name or by identifying the county as well. EXAMPLES: Share-N-Win 4-H Club (unique name); Calvert County 4-H Horse Club (generic name with county)

Fill in all fields as needed, or per the tips provided

This is typically "yes"

These entries are typically "0"

This is a **SAMPLE SS-4** form for those **4-H CLUBS & AFFILIATED ORGANIZATIONS** applying for an EIN and wishing to be included under the National 4-H Group Exemption.

## Questions?

Contact National 4-H Headquarters, USDA  
at (202) 720-2908 or [4-H\\_tax\\_info@csrees.usda.gov](mailto:4-H_tax_info@csrees.usda.gov),  
or visit <http://www.national4-hheadquarters.gov>

Third Party Designee	Complete this section only if	Under penalties of perjury, I declare that I have examined this application, including accompanying documents and information, and I declare that I am a responsible member of the organization, and I am authorized to sign this application.
	Designee's name	
	Address and ZIP code	
Name and title (type or print clearly) ▶		Signature ▶