



# Becoming an Authorized 4-H Group and Maintaining That Status

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East Lansing, Michigan

February 2020



# Acknowledgments

This document was a response to a variety of legislation such as the Patriot Act and the 2006 Pension Protection Act. Measures such as these require that we continue to modify the policies and procedures for starting and maintaining Michigan 4-H clubs and groups.

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# Becoming an Authorized 4-H Group

## The Michigan 4-H Group Authorization Process

All Michigan 4-H entities (such as clubs, councils, boards and committees) must go through an authorization process to operate under the name of 4-H and to be recognized by the Internal Revenue Service (IRS) as having tax-exempt, nonprofit status. The authorization process consists of three parts. The group must:

1. Obtain an Employer Identification Number (EIN).
2. Receive a 4-H charter.
3. Have Michigan State University – from which Michigan 4-H groups derive their 501(c)(3) status – certify to the IRS that it is a Michigan 4-H entity.

The flow chart below illustrates the procedure a Michigan 4-H volunteer and a county 4-H program coordinator must follow to have a Michigan 4-H group authorized.

**A volunteer who wants to start a group** completes the “Request for Official Approval to Establish a Michigan 4-H Youth Group” (see page 26). **The group’s official name must include “4-H”** (e.g., “Funny Bunny 4-H Club”) so that it is absolutely clear from the group’s name that it is a 4-H group.

When the 4-H staff is satisfied that the form is completed correctly, he or she:

1. Fills in the first line in the box at the bottom of the Request for Approval form (see form on page 26) and keep that form in the group files.
2. Provides volunteer with SS-4 information. Volunteer may complete the SS-4 online, by fax or mail. See blank copy on page 27 of this publication). For mail or fax forms, follow the example on page 4 exactly. For online forms, follow the directions beginning on page 5. The fax number and mailing address are on page 3 of this publication.)
3. Have the volunteer complete the Michigan 4-H GEN paperwork (the tax-exemption authorization-charter request form [see page 28] and the constitution [a club constitution, see pages 29-30 for a club or an affiliate constitution, see pages 31-33] for a council, board or committee) and keep those in the group’s file with the Request for Approval.

**When county 4-H staff receives the IRS’ letter assigning the group’s EIN, the 4-H staff:**

1. **Enters the EIN on the appropriate line of the tax-exemption authorization form.**
2. **Makes a copy of the GEN paperwork and the IRS’ letter, and files the copies in the group’s file.**
3. **Keeps the original IRS letter in the group’s file and sends a copy to the volunteer who asked to begin the group.**
4. **Sends the originals of all pages of the constitution, tax-exemption form and IRS EIN letter** to the State 4-H Office.

Is the GEN paperwork correct?

Yes

No

The State 4-H Office issues the group’s charter and sends it to the county Extension office.

Michigan State University, through the State 4-H Office, certifies to the IRS that the group is an authorized Michigan 4-H group.

The State 4-H Office advises the county 4-H office staff that the GEN paperwork is incorrect and what needs to be done to correct it.

The county 4-H staff person signs the charter, copies and sends it to the person who requested it, and keeps the original in the county file.



## Why Is Becoming an Authorized 4-H Entity Beneficial?

Being an authorized 4-H entity is beneficial because:

- Such duly authorized 4-H entities may use the 4-H name and emblem.
- Authorized 4-H entities are exempt from paying federal income tax on funds raised on behalf of 4-H to support educational programs.
- Donors who contribute to authorized 4-H entities may deduct donations such as gifts, bequests, legacies, devises or transfers under the IRS Code, to the extent allowable by law.

## Employer Identification Number (EIN)

Once the county Extension office makes the decision to accept a group's application to become a 4-H entity, the first step in the authorization process is to provide the volunteer with the information to complete the SS-4 to obtain an EIN for the group.

## What Is an EIN?

An EIN is a unique, 9-digit identifier the IRS assigns to an organization. In that sense, it is the organizational equivalent of an individual's social security number.

## Which Groups Need to Get an EIN?

All Michigan 4-H chartered groups must get an EIN.

## How Is an EIN Used?

A group uses an EIN to obtain a charter, open a bank account and to file its appropriate IRS paperwork. The State 4-H Office uses the EIN to add a group to – or delete it from – its records and the list it submits to the IRS. The IRS uses an EIN to verify the tax-exempt status of individual 4-H groups.



## How Does a Group Acquire an EIN?

Groups may obtain an EIN by completing a SS-4 one of three ways. The volunteer may complete the SS-4 online, by fax or by mail.

- To apply online visit <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online> Directions for completing the form online can be found on pages 5-19.
- To obtain a blank copy of the SS-4 form to apply by fax or mail utilize <https://www.irs.gov/pub/irs-pdf/fs4.pdf> then submit it by fax or mail. A blank form may also be found on page 27 of this publication.
  - Fax to: (855) 641-6935 between 7:30 am and 5:30 pm, Eastern Time.
  - Mail to: **Internal Revenue Service**  
Attn: EIN Operation  
Cincinnati, OH 45999

If the form is faxed or mailed, an IRS representative will utilize the information on the SS-4 to assign the EIN number. The IRS will send a letter with the EIN number to the county MSU Extension office. Staff will send a copy of the letter to the volunteer, the state 4-H office and keep the original in the group's file.

## How Long Does It Take to Obtain an EIN?

Normally, it is a quick process. However, at times, it takes a while to get an EIN. The online form yields an automatic result. If you receive an error message when applying online you may need to call the IRS at 1-800-829-4933 and mention the reference number listed on your response. At times this may require you to submit one by fax or mail.

Faxing the form generally provides a response within 4-6 business days. Applying by mail typically takes 4-6 weeks.



# Sample of the SS-4 to be mailed or faxed

Form <b>SS-4</b> (Rev. December 2017) 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.) ▶ Go to <a href="http://www.irs.gov/FormSS4">www.irs.gov/FormSS4</a> for instructions and the latest information. ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN					
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested <b>Group Name</b>						
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name <b>Principal Contact/Volunteer Name</b>					
	4a Mailing address (room, apt., suite no. and street, or P.O. box) <b>County Extension Office mailing address</b>	5a Street address (if different) (Do not enter a P.O. box.) <b>Leave blank</b>					
	4b City, state, and ZIP code (if foreign, see instructions) <b>County Extension Office city, state and zip</b>	5b City, state, and ZIP code (if foreign, see instructions) <b>Leave blank</b>					
	6 County and state where principal business is located <b>Your County Name, MI</b>						
	7a Name of responsible party <b>Principal Contact/Volunteer Name</b>	7b SSN, ITIN, or EIN <b>SSN</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 <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.						
	<input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input checked="" type="checkbox"/> Other (specify) ▶ <b>Michigan State University</b> <b>Group Exemption Number (GEN) if any ▶ 5933</b>						
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)							
<input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input checked="" type="checkbox"/> Other (specify) ▶ <b>Start a 4-H Group</b> <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. <b>Enter date club started under your direction</b>	12 Closing month of accounting year <b>August</b>						
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Agricultural</td> <td style="width: 33%; text-align: center;">Household</td> <td style="width: 33%; text-align: center;">Other</td> </tr> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </table>		Agricultural	Household	Other	0	0	0
Agricultural	Household	Other					
0	0	0					
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) ▶ <b>Leave blank</b>							
16 Check <b>one</b> box that best describes the principal activity of your 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 ▶							
Third Party Designee	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 <b>Leave blank</b>	Designee's telephone number (include area code) <b>Leave blank</b>					
	Address and ZIP code <b>Leave blank</b>	Designee's fax number (include area code) <b>Leave blank</b>					
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.		Applicant's telephone number (include area code) <b>Volunteer phone #</b>					
Name and title (type or print clearly) ▶ <b>Same as line 3 and 7a above</b>		Applicant's fax number (include area code) <b>Fax where EIN can be faxed back</b>					
Signature ▶	Date ▶						

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 12-2017)

# Instructions for Volunteers to Complete the Online SS4 Form to Obtain their EIN

February  
2020

Below is the URL to the IRS Online Form SS4

<https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>



## Select “Apply Online Now”(1of 2)

Apply for an Employer Identification Number (EIN) Online

Hours of Operation  
Monday to Friday, 7 a.m. to 10 p.m. Eastern Standard Time.

**Step 1: Determine Your Eligibility**

- You may apply for an EIN online if your principal business is located in the United States or U.S. Territories.

Related Topics

- State and Federal Online Business Registration
- Online EIN Frequently Asked Questions
- Employer ID Numbers
- System Requirements
- Privacy Act Statement and Paperwork Reduction Act Notice
- Businesses with Employees

## Select “Apply Online Now”(2of 2)

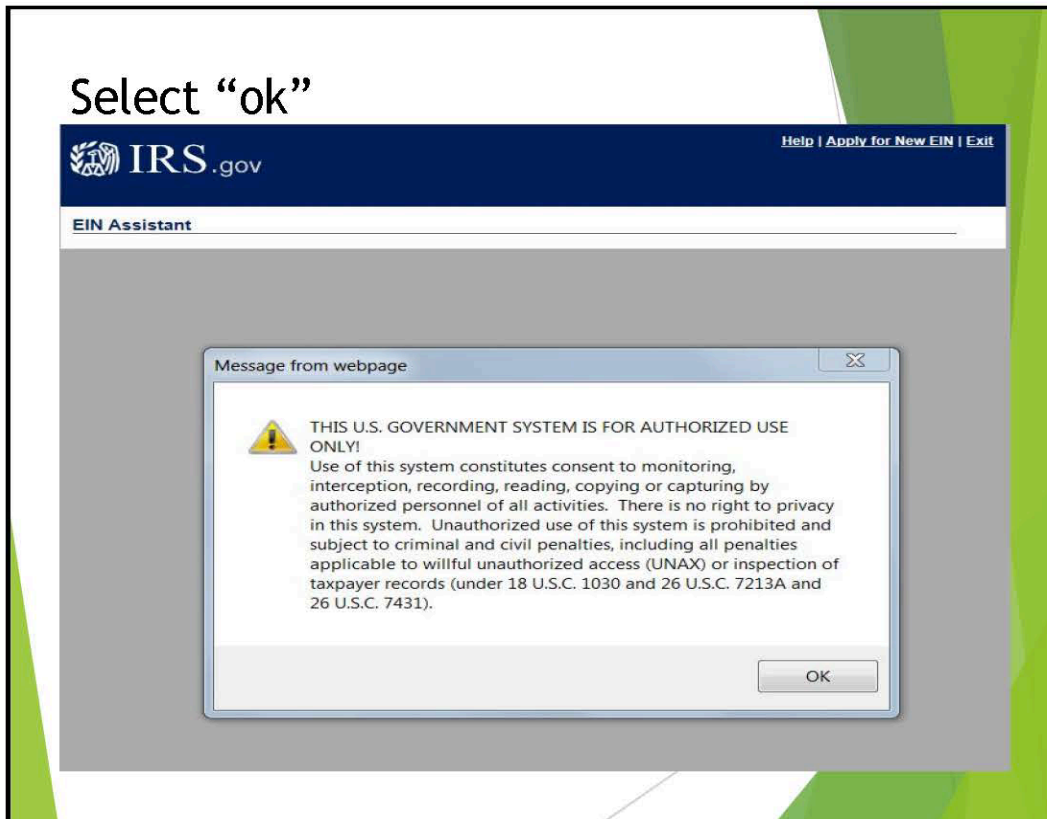
Apply Online Now

**Employer Tax Responsibilities Explained (Publications 15, 15-A and 15B)**

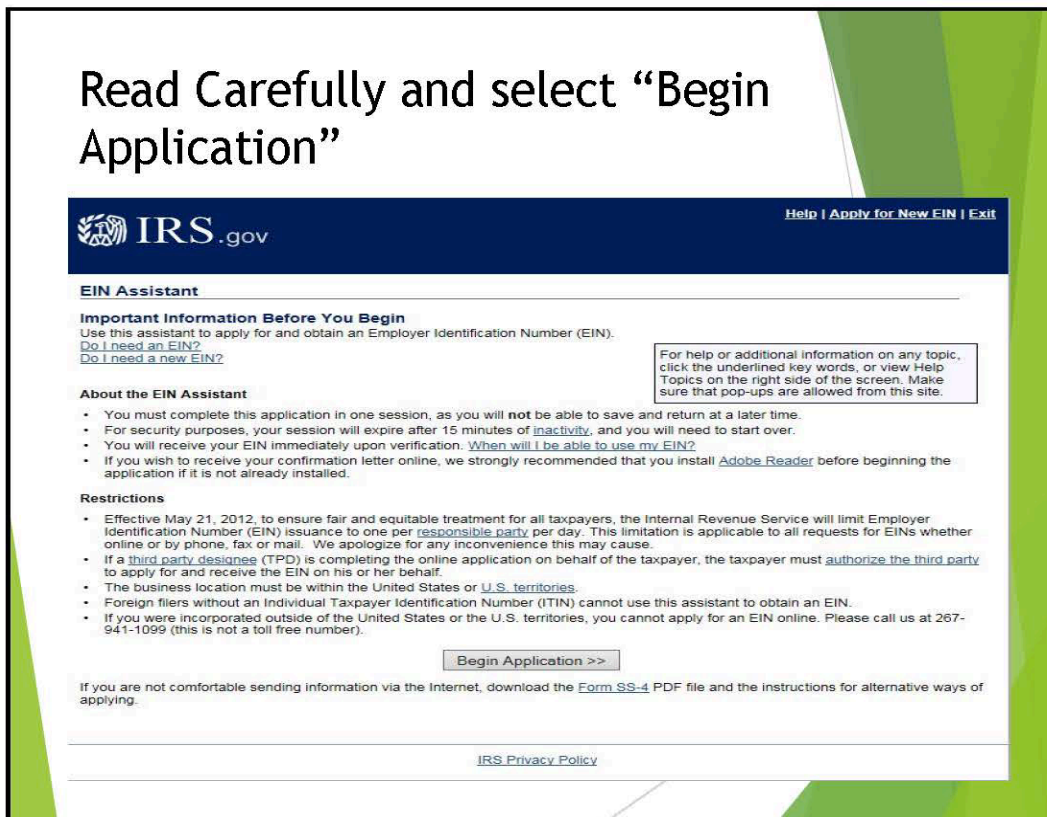
Publication 15 (PDF) provides information on employer tax responsibilities related to taxable wages, employment tax withholding and which tax returns must be filed. More complex issues are discussed in Publication 15-A (PDF) and tax



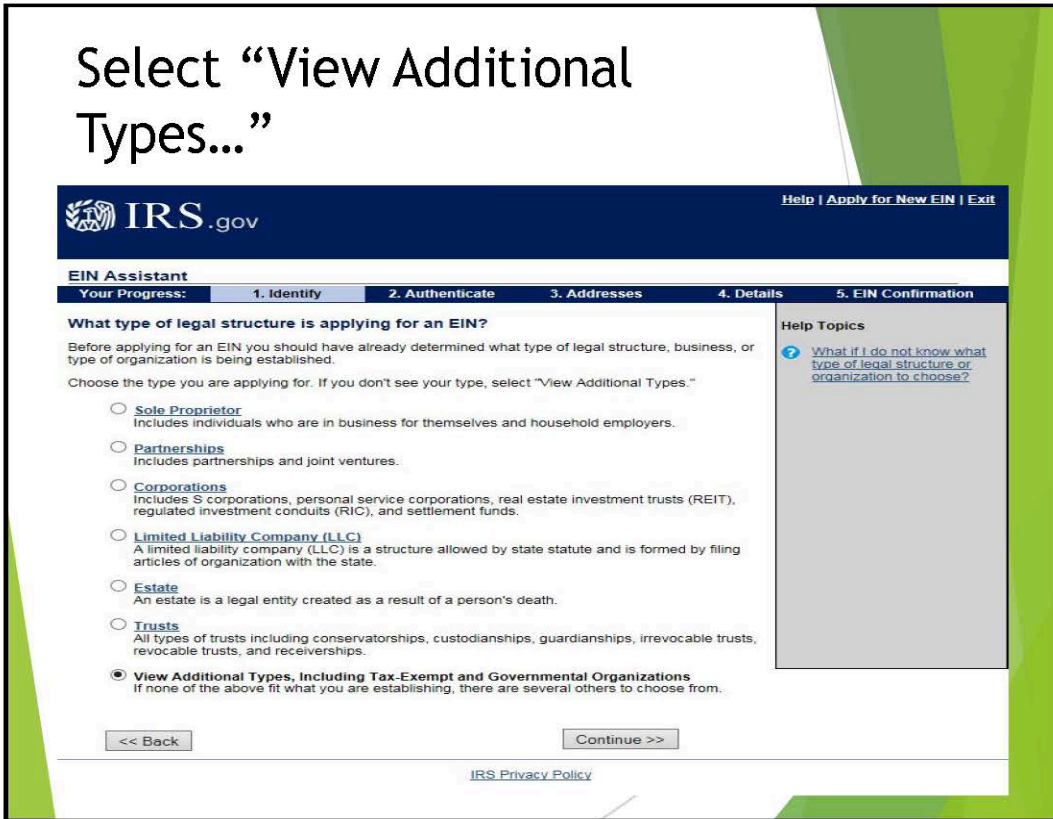
## Select “ok”



## Read Carefully and select “Begin Application”

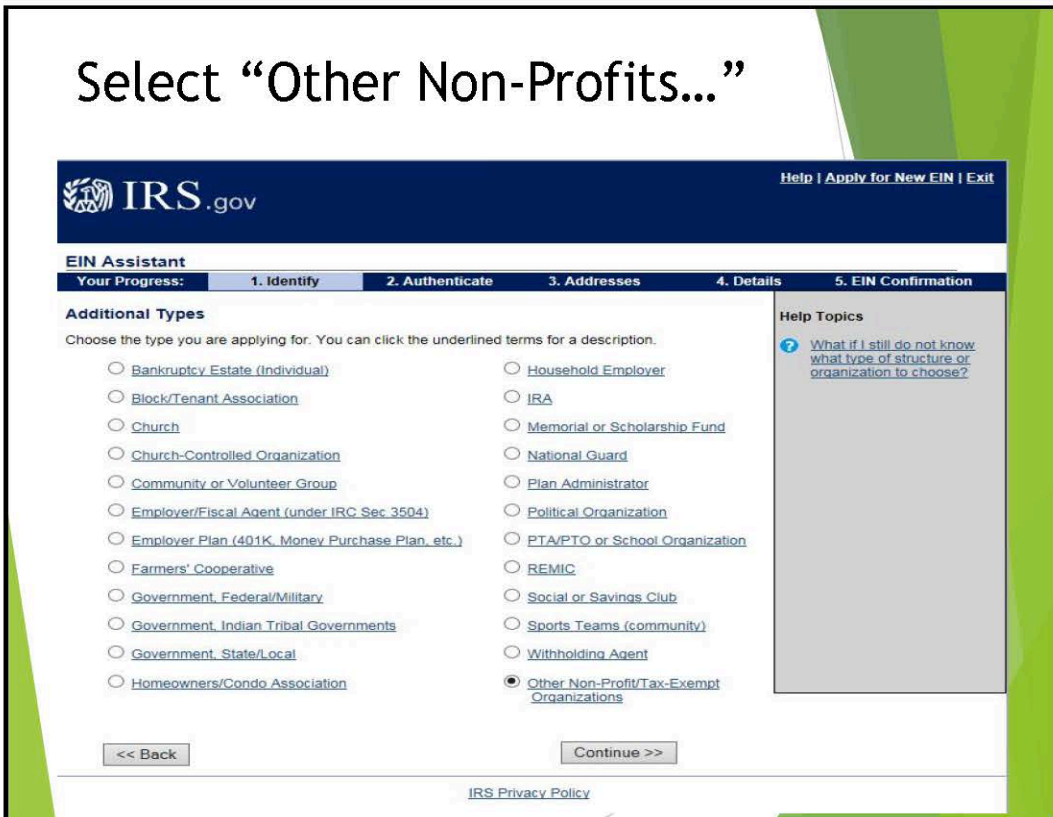


# Select “View Additional Types...”



The screenshot shows the IRS EIN Assistant interface. At the top, the IRS logo and ".gov" are on the left, and "Help | Apply for New EIN | Exit" is on the right. Below this is a progress bar with five steps: 1. Identify, 2. Authenticate, 3. Addresses, 4. Details, and 5. EIN Confirmation. The current step is 4. Details. The main heading is "What type of legal structure is applying for an EIN?". Below this is a paragraph of instructions: "Before applying for an EIN you should have already determined what type of legal structure, business, or type of organization is being established. Choose the type you are applying for. If you don't see your type, select 'View Additional Types.'". A list of radio buttons follows, each with a label and a brief description: Sole Proprietor, Partnerships, Corporations, Limited Liability Company (LLC), Estate, Trusts, and View Additional Types, Including Tax-Exempt and Governmental Organizations. A "Help Topics" sidebar on the right contains a link: "What if I do not know what type of legal structure or organization to choose?". At the bottom, there are "<< Back" and "Continue >>" buttons, and a link to "IRS Privacy Policy".

# Select “Other Non-Profits...”



The screenshot shows the IRS EIN Assistant interface for "Additional Types". The top navigation bar is identical to the previous screen. The progress bar shows steps 1 through 5, with "4. Details" selected. The heading is "Additional Types". The instructions state: "Choose the type you are applying for. You can click the underlined terms for a description." A grid of radio buttons lists various organization types, including Bankruptcy Estate (Individual), Block/Tenant Association, Church, Church-Controlled Organization, Community or Volunteer Group, Employer/Fiscal Agent (under IRC Sec. 3504), Employer Plan (401K, Money Purchase Plan, etc.), Farmers' Cooperative, Government, Federal/Military, Government, Indian Tribal Governments, Government, State/Local, Homeowners/Condo Association, Household Employer, IRA, Memorial or Scholarship Fund, National Guard, Plan Administrator, Political Organization, PTA/PTO or School Organization, REMIC, Social or Savings Club, Sports Teams (community), Withholding Agent, and Other Non-Profit/Tax-Exempt Organizations. The "Other Non-Profit/Tax-Exempt Organizations" option is selected. A "Help Topics" sidebar on the right contains a link: "What if I still do not know what type of structure or organization to choose?". At the bottom, there are "<< Back" and "Continue >>" buttons, and a link to "IRS Privacy Policy".

# Select "Continue"

The screenshot shows the IRS EIN Assistant interface. At the top, there is a navigation bar with the IRS logo and the text 'IRS.gov'. To the right of the logo are links for 'Help | Apply for New EIN | Exit'. Below the navigation bar is a progress indicator showing five steps: '1. Identify', '2. Authenticate', '3. Addresses', '4. Details', and '5. EIN Confirmation'. The current step is '5. EIN Confirmation'. The main content area is titled 'Please confirm your selection.' and contains the following text: 'Confirm your selection of **Other Non-Profit/Tax-Exempt Organizations** as the type of structure applying for an EIN. **What it is...** • A non-profit organization is an entity organized and operated for one or more of the purposes listed under Section 501(a) of the Internal Revenue Code. **What it is not...** • A business or organization organized for profit. • A sole proprietorship or partnership. If you need to change your type of structure, we recommend that you do so **now**, otherwise you will have to start over and re-enter your information. Additional help may be found by reviewing [all types of organizations and structures](#) before making your selection. At the bottom of the main content area are two buttons: '<< Change Type' and 'Continue >>'. To the right of the main content area is a 'Help Topics' sidebar with three links: 'What is the difference between non-profit and tax-exempt status?', 'How does my organization receive formal recognition as a tax-exempt organization by the IRS?', and 'What if I am not sure my organization would qualify as a tax-exempt organization?'. At the bottom center of the page is a link for 'IRS Privacy Policy'.

# Select "Started a new business" and "Continue"

The screenshot shows the IRS EIN Assistant interface. At the top, there is a navigation bar with the IRS logo and the text 'IRS.gov'. To the right of the logo are links for 'Help | Apply for New EIN | Exit'. Below the navigation bar is a progress indicator showing five steps: '1. Identify', '2. Authenticate', '3. Addresses', '4. Details', and '5. EIN Confirmation'. The current step is '5. EIN Confirmation'. The main content area is titled 'Why is the Non-Profit/Tax-Exempt Organization requesting an EIN?' and contains the following text: 'Choose **one** reason that best describes why you are applying for an EIN.  **Started a new business** Select this option if you are beginning a new business.  **Hired employee(s)** Select this option if you already have a business and need to hire employees.  **Banking purposes** Select this option if the reason for applying for the EIN is strictly to satisfy banking requirements or local law.  **Changed type of organization** Select this option if you are changing the type of organization you currently operate, such as changing from a sole proprietor to a partnership, changing from a partnership to a corporation, etc.  **Purchased active business** Select this option if you are purchasing a business that is already in operation. At the bottom of the main content area is a button: 'Continue >>'. To the right of the main content area is a 'Help Topics' sidebar with two links: 'I do not see my reason for applying here. What should I choose?' and 'What if more than one reason applies to me?'. At the bottom center of the page is a link for 'IRS Privacy Policy'.

# Select “Individual” and “Continue”

IRS.gov [Help](#) | [Apply for New EIN](#) | [Exit](#)

**EIN Assistant**

Your Progress: 1. Identify ✓ 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

**Who is the Responsible Party for the Non-Profit/Tax-Exempt Organization?**

The responsible party can be either an [individual](#) OR an [existing business](#).

Please choose one:

Individual  
 Existing business

[<< Back](#) [Continue >>](#)

[IRS Privacy Policy](#)

# Complete first name, last name & social security number of Organizational Advisor or responsible person and select “I am a responsible...” and “Continue”

IRS.gov

**EIN Assistant**

Your Progress: 1. Identify ✓ 2. Authenticate 3. Addresses 4. Details 5. EIN Confirmation

**Please tell us about the Responsible Party.**

\* Required fields  
Must match IRS records or this application cannot be processed.  
The only punctuation and special characters allowed are hyphen (-) and ampersand (&).

First name \* Jennifer  
Middle name/initial M  
Last name \* Weichel  
Suffix (Jr, Sr, etc.) Select One  
SSN/ITIN \* 111 - 11 - 1111

**Choose One: \***

I am a responsible and duly authorized member or officer having knowledge of this organization's affairs.  
 I am a third party applying for an EIN on behalf of this organization.

Before continuing, please review the information above for typographical errors.

[<< Back](#) [Continue >>](#)

[IRS Privacy Policy](#) | [Accessibility](#)

## Complete the Street, City, State, Zip and Phone number and Select “No” and “Continue”

The “Care of” blank should be left empty as we use the Organization Advisor or responsible individual as the contact for IRS

IRS.gov

EIN Assistant

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses 4. Details 5. EIN Confirmation

Where is the Non-Profit/Tax-Exempt Organization physically located?

\* Required fields

The only special characters allowed for street and city are - and /.  
Note: Must be a U.S. address. Do not enter a P.O. box. For military addresses click here.

Street \* County Office Address  
City \* Your City  
State/U.S. territory \* MICHIGAN (MI)  
ZIP code \* 48824  
Phone number \* 123 - 456 - 7890

Should the mail be directed to a specific person or department within your organization? (This is commonly referred to as the "Care Of" name.)

If yes, please enter name: \_\_\_\_\_

Do you have an address different from the above where you want your mail to be sent? \*  Yes  No

Before continuing, please review the information above for typographical errors.

Continue >>

You may receive this screen. You can see from this example below that the IRS database may ask you to verify a slight change in address. There are three options you can choose.

IRS.gov

EIN Assistant

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses 4. Details 5. EIN Confirmation

Verify your Physical Location.

We have reviewed the address you entered and checked it against our database. You may edit the address, accept it as entered, or accept the database version.

You entered:

308 ERHART ROAD  
LITCHFIELD  
OH  
44253

Found in our database:

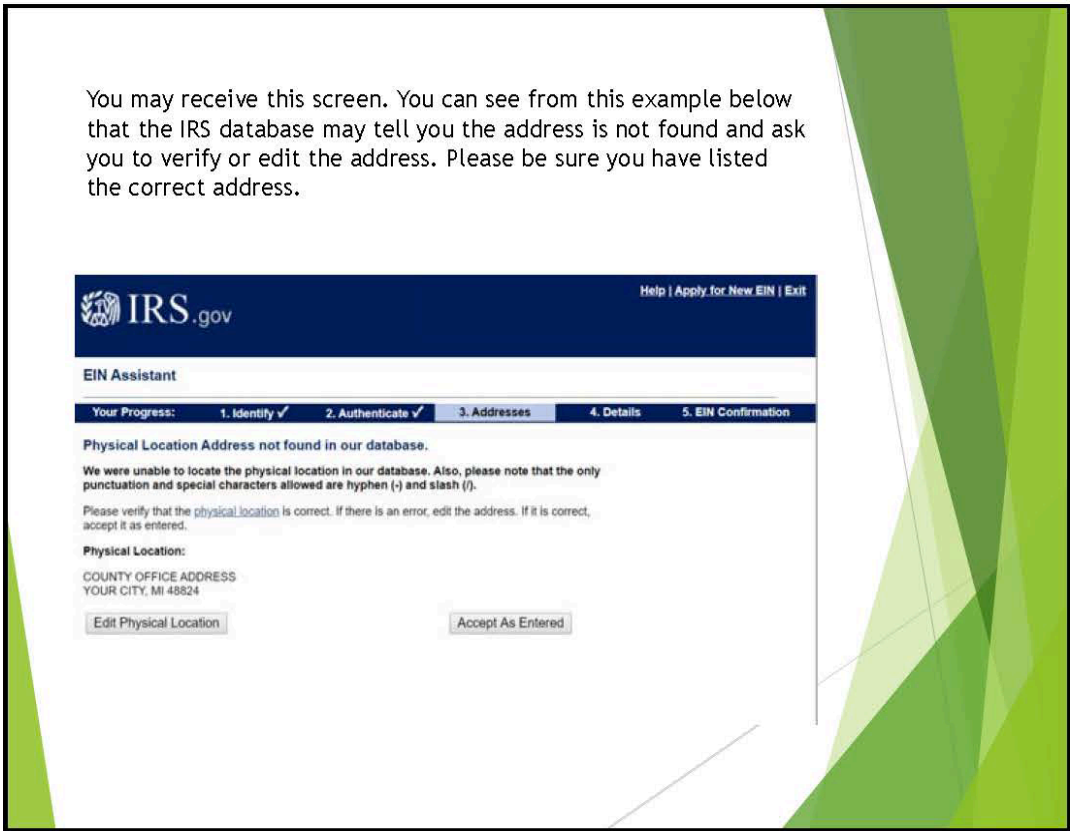
308 ERHART RD, Street  
LITCHFIELD  
OH  
44253

Edit Physical Location Accept As Entered Accept Database Version Verify

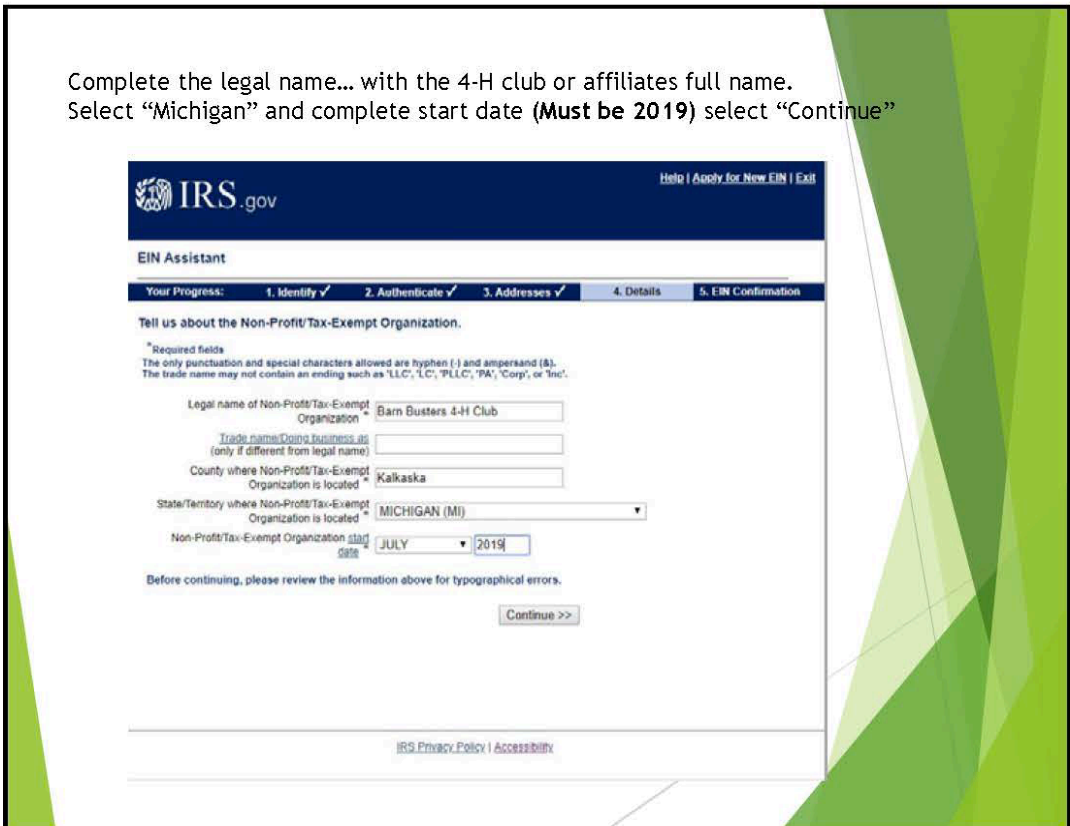
IRS Privacy Policy



You may receive this screen. You can see from this example below that the IRS database may tell you the address is not found and ask you to verify or edit the address. Please be sure you have listed the correct address.



Complete the legal name... with the 4-H club or affiliates full name. Select "Michigan" and complete start date (**Must be 2019**) select "Continue"



Select "No" for all five questions, select "Continue"

The screenshot shows the IRS EIN Assistant interface. At the top, there is a dark blue header with the IRS logo and the text "IRS.gov" on the left, and "Help | Apply for New EIN | Exit" on the right. Below the header, a progress bar indicates the user is on step 5, "EIN Confirmation", with previous steps (1. Identify, 2. Authenticate, 3. Addresses, 4. Details) marked as complete. The main heading is "Tell us more about the Non-Profit/Tax-Exempt Organization." Below this, there are five required questions, each with radio buttons for "Yes" and "No". All "No" options are selected. The questions are: 1. Does your business own a highway motor vehicle with a taxable gross weight of 55,000 pounds or more? 2. Does your business involve gambling/wagering? 3. Does your business need to file Form 720 (Quarterly Federal Excise Tax Return)? 4. Does your business sell or manufacture alcohol, tobacco, or firearms? 5. Do you have, or do you expect to have, any employees who will receive Forms W-2 in the next 12 months? (Forms W-2 require additional filings with the IRS.) To the right of the questions is a "Help Topics" sidebar with a link for "What is Form 720?". Below the questions is a "Continue >>" button and a link to the "IRS Privacy Policy".

This screen has several options. (This example is reduced to fit the screen) Select "Other" at the very bottom and "Continue"

The screenshot shows the IRS EIN Assistant interface for selecting a business category. The header and progress bar are identical to the previous screenshot. The main heading is "What does your business or organization do?". Below this, there is a prompt: "Choose one category that best describes your business. Click the underlined links for additional examples for each category." There are five radio button options: 1. Accommodations (with examples: Casino hotel, hotel, or motel). 2. Construction (with examples: Building houses/residential structures, building industrial/commercial structures, specialty trade contractors, remodelers, heavy construction contractors, land subdivision contractors, or site preparation contractors). 3. Warehousing (with examples: Operating warehousing or storage facilities for general merchandise, refrigerated goods, or other warehouse products; establishments that provide facilities to store goods but do not sell the goods they handle). 4. Wholesale (with examples: Wholesale agent/broker, importer, exporter, manufacturers' representative, merchant, distributor, or jobber). 5. Other. A green arrow points to the "Other" option. At the bottom, there are "<< Back" and "Continue >>" buttons, and a link to the "IRS Privacy Policy".

Select "Other" write "Education" in box and Select "Continue"

IRS.gov [Help](#) | [Apply for New EIN](#) | [Exit](#)

**EIN Assistant**

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details 5. EIN Confirmation

You have chosen Other.

Please choose one of the following that best describes your primary business activity:

- Consulting
- Manufacturing
- Organization (such as religious, environmental, social or civic, athletic, etc.)
- Rental
- Repair
- Sell goods
- Service
- Other – please specify your primary business activity:

[IRS Privacy Policy](#)

Select "Receive letter online" if you have Adobe Reader. Otherwise select "Receive by mail" Select "Continue"


IRS.gov [Help](#) | [Apply for New EIN](#) | [Exit](#)

**EIN Assistant**

Your Progress: 1. Identity ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details ✓ 5. EIN Confirmation

How would you like to receive your EIN Confirmation Letter?

You have **two** options for receiving your confirmation letter. Please choose one below:

- Receive letter online.** This option requires [Adobe Reader](#).  You will be able to view, print, and save this letter immediately. It will not be mailed to you.
- Receive letter by mail.** The IRS will send the letter to the mailing address you provided - allow up to 4 weeks for delivery.

[IRS Privacy Policy](#)

# (1 of 2) You will receive this page. Check for accuracy

**IRS.gov** [Home](#) | [Apply for New EIN](#) | [Exit](#)

**EIN Assistant**

Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details ✓ 5. EIN Confirmation

**Summary of your information**

Please review the information you are about to submit. If any of the information below is incorrect, you will need to [start a new application](#).

Click the "Submit" button at the bottom of the page to receive your EIN.

**Organization Type: Non-Profit/Tax-Exempt Organization**

**Non-Profit/Tax-Exempt Organization Information**

Legal name:	BARN BUSTERS 4-H CLUB
County:	KALKASKA
State/Territory:	MI
Start date:	JULY 2019

---

**Addresses**

Physical Location:	890 ISLAND LAKE RD KALKASKA MI 49648
Phone Number:	231-258-3320
Mail directed to:	MSU EXTENSION

---

**Responsible Party**

Name:	JENNIFER M WEICHEL
-------	--------------------

# (2 of 2) Select "Submit"

---

**Principal Business Activity**

What your business/organization does:  
Principal products/services: **OTHER  
EDUCATION**

---

**Additional Non-Profit/Tax-Exempt Organization Information**

Owens a 55,000 pounds or greater highway motor vehicle:	<b>NO</b>
Involves gambling/wagering:	<b>NO</b>
Involves alcohol, tobacco or firearms:	<b>NO</b>
Files Form 720 (Quarterly Federal Excise Tax Return):	<b>NO</b>
Has employees who receive Forms W-2:	<b>NO</b>
Reason for Applying:	<b>STARTED A NEW BUSINESS</b>

---

We strongly recommend you print this summary page for your records as this will be your only copy of the application. You will not be able to return to this page after you click the "Submit" button.

Click "Submit" to send your request and receive your EIN.  **Once you submit, please wait while your application is being processed. It can take up to two minutes for your application to be processed.**

[IRS Privacy Policy](#) | [Accessibility](#)

# Choose “Click Here...” Save letter and select “Continue”

The screenshot shows the IRS.gov EIN Assistant interface. At the top, the IRS logo and ".gov" are on the left, and "Help | Apply for New EIN | Exit" is on the right. Below this is a progress bar for "EIN Assistant" with five steps: 1. Identify ✓, 2. Authenticate ✓, 3. Addresses ✓, 4. Details ✓, and 5. EIN Confirmation. The main content area displays "Congratulations! Your EIN has been successfully assigned." followed by a box containing "EIN Assigned: [REDACTED]" and "Legal Name: CATTLE RUSTLERS 4-H CLUB OF MEDINA COUNTY". An "IMPORTANT:" section instructs the user to "Save and/or print this page and the confirmation letter below for your permanent records." and provides a link "CLICK HERE for Your EIN Confirmation Letter" with a sub-link "Help with saving and printing your letter". A "Continue >>" button is visible. On the right, a "Help Topics" sidebar lists two items: "What if I do not have access to a printer at this time?" and "Can I access this letter at a later date?". At the bottom, there is a link for "IRS Privacy Policy".

# Read and Select “Continue”

The screenshot shows the IRS.gov EIN Assistant interface, continuing from the previous step. The progress bar remains the same, with "5. EIN Confirmation" selected. The main content area is titled "Additional Information about your EIN" and suggests printing the page. It includes a section "When Can You Use Your EIN?" which states the EIN is permanent and can be used immediately for most business needs, listing: "Opening a bank account", "Applying for business licenses", and "Filing a tax return by mail." It also notes that it will take up to two weeks for the EIN to become part of the IRS's permanent records and lists actions that must wait: "File an electronic return", "Make an electronic payment", and "Pass an IRS Taxpayer Identification Number (TIN) matching program." A "Next Steps" section provides a link to "http://www.irs.gov/formspubs" for downloading forms. A "Corrections?" section provides a link to "http://www.irs.gov/file/article/0\_id=111138\_00.html" for making changes. At the bottom, there are "<< Back" and "Continue >>" buttons. A link for "IRS Privacy Policy" is at the bottom center.



# You have successfully completed the process!



[Help](#) | [Apply for New EIN](#) | [Exit](#)

EIN Assistant

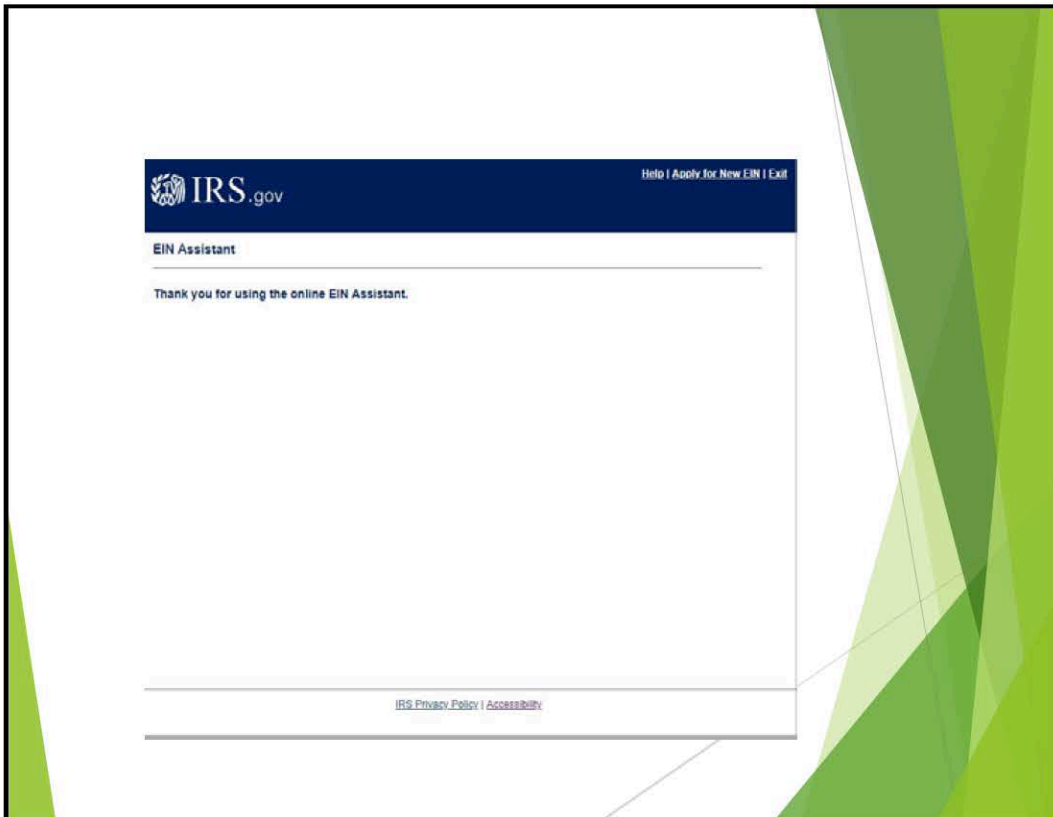
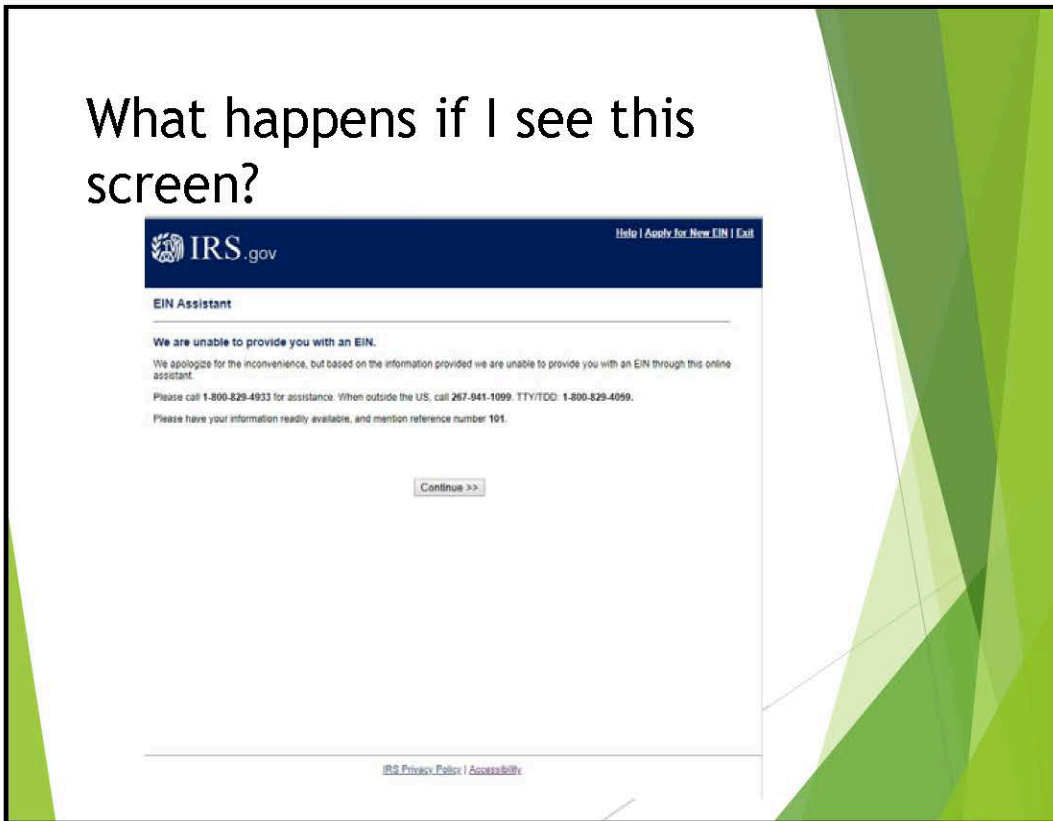
Thank you for using the online EIN Assistant.

[IRS Privacy Policy](#)

## What happens next?

- ▶ Volunteers should print or save copies of the letter providing them with their EIN. They must submit one copy of this letter to the county MSU Extension Office. Volunteers should also place a copy in their club/group files, this will typically be used for establishing a bank account.
- ▶ The MSU Extension Office will put this in your club/group file and enter the EIN on the GEN paperwork so you can get your official club/group charter.

# What happens if I see this screen?



## What happens when I get an error?

- ▶ Call the IRS 1-800-829-4933 and mention to reference number listed on your response.
- ▶ You may need to submit a paper copy of the SS4 Form
- ▶ Fax 855-641-6935
- ▶ Mail to: Internal Revenue Service  
Attn: EIN Operation  
Cincinnati, Ohio 45999

## Where can you find that paper form and how do you complete it?

- ▶ To obtain a blank copy  
<https://www.irs.gov/pub/irs-pdf/fss4.pdf>

Fax to 855-641-6935  
or  
Mail to  
Internal Revenue Service  
Attn: EIN Operation  
Cincinnati, OH 45999.

# Charters

## What Are 4-H Charters and Why Are They Important?

A 4-H charter, provided by the United States Department of Agriculture (USDA), and signed by the Secretary of Agriculture, the national 4-H leader, the state 4-H leader and the county 4-H program coordinator or supervisor, **is the only document that officially recognizes a 4-H group and authorizes it to use the 4-H Name and Emblem** for conducting 4-H Youth Development programs.

## Which 4-H Groups Should Be Chartered?

The chart below contains general information about the kinds of groups that need charters and those that do not. It is important to consider the entire picture, when deciding whether a group needs a charter.

Group Description		The group needs a charter	The group may need a charter	The group does not need a charter
<b>If the group is a(n):</b>	4-H Club or Cloverbud group	✓		
	County, regional or state 4-H council, board or committee	✓		
	4-H leader association		✓	
	Foundation that expends funds exclusively for 4-H purposes		✓	
	4-H camp and training center		✓	
	Alumni association			✓
	Event or program			✓
	Fair board			✓
	Professional association			✓
	School-enrichment program			✓
	Single-family group			✓
	4-H SPIN club			✓
<b>Duration</b>	If the group is ongoing (for more than a couple of weeks)		✓	
<b>Leader</b>	If the group's leader is a volunteer		✓	
<b>Function</b>	If the group functions to further 4-H objectives and programs	✓		
	If the group's primary function is advocacy or lobbying for 4-H			✓
<b>Authority</b>	If the group functions under the direct guidance and control of Cooperative Extension	✓		
	If the group functions under the authority of its own board of directors			✓
<b>501 (c)(3) Status</b>	If the group has its own 501(c)(3) status			✓

## How Does a Michigan 4-H Group Obtain a Charter?

1. A volunteer who wishes to charter the group must obtain a "Request for Official Approval to Establish a Michigan 4-H Youth Group" from the 4-H program coordinator. A blank copy of the form can be found on page 26 of this publication. The volunteer completes the form and returns it to the county Extension office for processing. Remember, the group's official name must include "4-H" (e.g., "4-H Happy Clovers") so that it is absolutely clear from the name that this is a 4-H group.
2. The volunteer completes the SS-4 form (see page 4) and submits it to the IRS.
3. The county 4-H staff has the volunteer complete the GEN paperwork (a tax-exemption authorization-charter request form, see page 28, and a constitution [a club constitution, see pages 29-30, for a club, or an affiliate constitution, see pages 31-33, for a council, board or committee]).
4. After the group obtains the EIN, the volunteer provides the staff member with a copy of the EIN letter, the county 4-H staff person enters the EIN on the appropriate line of the tax-exemption authorization form. He or she then mails the originals of the GEN paperwork to:

MSU Extension State 4-H Office  
Attn: Club Charters  
Justin S. Morrill Hall of Agriculture  
446 W. Circle Drive  
East Lansing, MI 48824

5. Once the State 4-H Office receives the completed forms, it can issue a charter to the county office.
6. The county 4-H staff person signs the charter, makes and sends a copy to the group's leader and files the original in the group's county file.

## What Happens to the Charter, If the 4-H Group...

- Changes its name? The county 4-H program coordinator needs to request a new charter by emailing the group's EIN, its old and new names, and its current care of person to the State 4-H office.
- Disbands? The county 4-H program coordinator needs to revoke the charter. Refer to the 4-H Group Disbanding Checklist on pages 35-36 of this publication.
- Gets a new leader? The former leader should turn over the group's records to the new leader.



## Certification of Tax- Exempt Status with the IRS

The third step in the process is the certification of the entity as a tax-exempt 4-H group by Michigan State University. When the chartering process is completed at the State 4-H Office, the group's information is forwarded to the IRS. A group is not recognized as an authorized, tax-exempt, 4-H entity until Michigan State University has reported to the IRS that the group is part of its group exemption. This means groups cannot raise funds in the name of 4-H prior to being chartered. If necessary, newly forming groups can begin fund-raising under the tax-exempt status of the county 4-H program until the charter is received. In this situation, all fund- raising materials must reflect the (county name) County 4-H Program, not the XYZ 4-H Club, as the fund-raising entity.

Tax-exempt status addresses only federal income tax and does not provide exemption from any state or local taxes such as property or sales tax. In Michigan, 4-H groups must collect and pay sales tax on items they sell.

See the [Financial Manual for 4-H Staff](#) for more information on sales tax requirements.



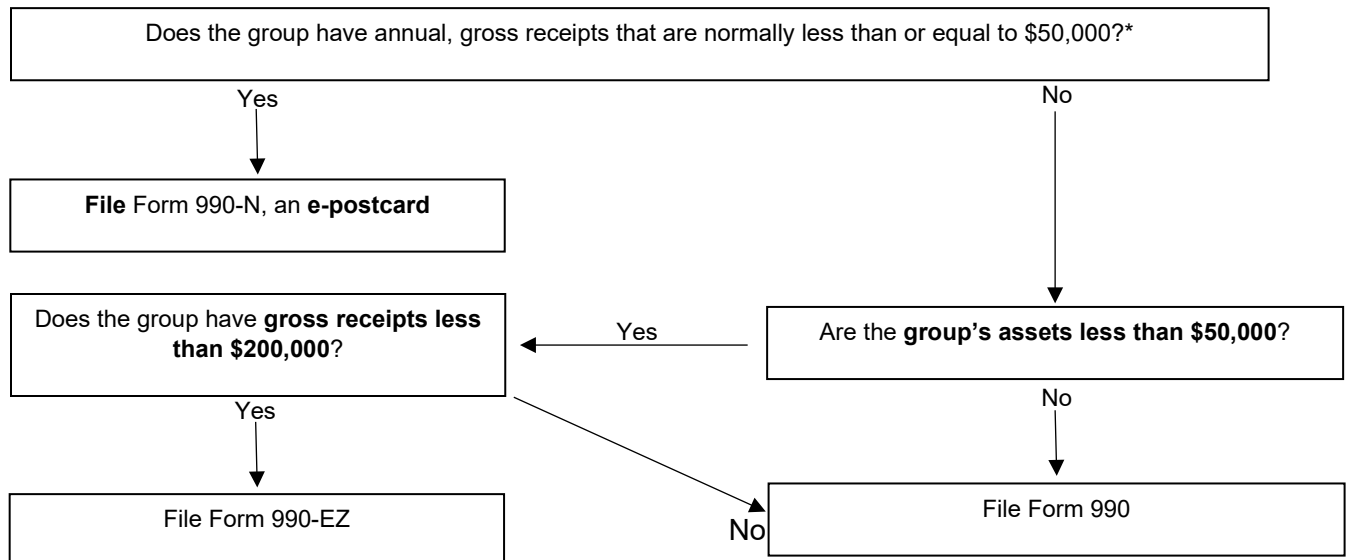
# Maintaining a 4-H Group's Tax-Exempt Status with the IRS

**To maintain a 4-H group's tax-exempt status with the IRS, each year, it needs to report:**

1. To the local MSU Extension office any changes in its legal name or contact person. The county staff person then forwards that information to the State 4-H Office. The county staff person should also report to the State 4-H Office any group that has dissolved. These changes, as well as new charter requests, may be sent to the State 4-H Office at any time during the year. However, they must be sent in on the county spreadsheet report that is due November 1 of each year.
2. Its annual gross receipts to the IRS. For most groups, this means the State 4-H Office will use the county spreadsheet report to file IRS Form 990-N (an e-postcard) for them. Since the IRS has developed an electronic filing system, there is no paper form.

Determining which Form 990 to file is explained on the flow chart below.

## How to Tell Which IRS Form 990 to Complete for a 4-H Group



\*According to the Internal Revenue Service:

1. **Gross Receipts** are defined as "the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses."
2. An organization's **gross receipts are considered to be \$50,000 or less if the organization:**
  - a. Has been in existence for 1 year or less and received, or donors have pledged to give, \$75,000 or less during its first taxable year
  - b. Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first two tax years; and
  - c. Is at least 3 years old and averaged \$50,000 or less in gross receipts for the immediately preceding 3 tax years (including the year for which calculations are being made)

## Continued from previous page

From the explanation on page 23 and the flow chart, it is clear that **a group's filing status may change**. Just as a group's annual, gross receipts might compel it to move from filing a 990-N to either a 990-EZ or 990, if the group drops below the gross receipts test and no longer meets the requirements for completing the 990 or 990-EZ, it may be able to complete the 990-N. Prior to filing a 990-N, **consult with a tax preparer to see if current law supports this change and remember to keep documentation** about why it did so.

### **Note about calculating the income for groups such as livestock or small animal councils:**

It is important to remember that if the group holds a sale, it is not responsible for reporting on the total amount of the sale. Since the sale is considered to be a transaction between two individuals, the seller and buyer, and the council is viewed as the transaction's broker, the council's "money" is only what it keeps as a sale commission.

## When Is the Filing Deadline for a Michigan 4-H Group?

Each December or January, MSU Extension must take responsibility for filing the IRS 990 e-postcards for each of its groups, unless the IRS instructs otherwise. The State 4-H Office will file the IRS form 990-N for groups with annual gross receipts that are normally less than or equal to \$50,000 as reported on the county spreadsheet.

## Why Is Filing Necessary?

Organizations that fail to file the notice on time will lose their tax-exempt status.

## Letters from the IRS

Sometimes the attempt to file an e-postcard will result in an error message or a letter from the IRS. Page 34 contain charts with instructions about what to do, if you receive an IRS error message or letter.

## Dissolving a Michigan 4-H Group

When a Michigan 4-H group disbands (which it may do for a variety of reasons), there are some procedures to be completed. However, as may be seen in the checklist on pages 35-36, the process begins before the group decides to dissolve.

# Appendices

The appendices contain blank copies of the forms mentioned in the preceding pages. Please make photocopies of these forms as you need them

**The forms found here are:**

- **Appendix A:** Request for Official Approval to Establish a Michigan 4-H Youth Group
- **Appendix B:** IRS form SS-4: Application for Employer Identification Number
- **Appendix C:** Michigan 4-H Group Tax Exemption Authorization and Request for a Charter
- **Appendix D:** Club Constitution
- **Appendix E:** Affiliate Constitution
- **Appendix F:** Instructions for 4-H Staff Who Receive a letter From the IRS
- **Appendix G:** 4-H Group Disbanding Checklist



Children and Youth Institute
Michigan 4-H Youth Development

Request for Official Approval to Establish a Michigan 4-H Youth Group

Chartering is the process by which Michigan State University Extension recognizes a group as belonging to Michigan 4-H Youth Development and grants it authority to use the 4-H name and emblem as long as its goal is to provide a positive, experiential and educational opportunity for and with the group's members.

INSTRUCTIONS: To apply for a 4-H charter, the organizational leader of a potential 4-H group must submit this form to the 4-H staff in the county Extension office. Groups meeting the following minimum requirements will be granted a charter.

The undersigned certifies the following group will:

- Be open to all without regard to race, color, national origin, sex, sexual identity, religion, age, height, weight, disability, political beliefs, sexual orientation, marital status, family status or veteran status.
Provide a welcoming and safe environment to all members.
Agree to follow state and county 4-H policies and procedures, and state and national 4-H guidelines for using the 4-H name and emblem.
Have at least 5 members from 2 or more families.
Have a volunteer leader who has successfully undergone the Michigan State University Extension Volunteer Selection Process.
Be appropriately structured, with a leadership team of officers.
Have a calendar of planned educational programs and activities.
Follow all financial guidelines for 4-H groups outlined in the Michigan 4-H financial manuals including preparing and providing to the county 4-H Extension staff an Annual Financial Summary Report for any funds raised or collected in the name of 4-H including account numbers and balances.
Collect the 4-H member participation fees and submit them to the MSU county Extension office.
Complete a year-end report of club activities and submit it to county Extension office.
Complete a regular enrollment process for 4-H members and volunteers.
In the case of group dissolution, turn over all property and funds to the county 4-H staff.

Proposed group name \_\_\_\_\_

Type of 4-H group \_\_\_\_\_
(e.g., afterschool, club, community, leaders' council, board, committee, school, special interest group)

Meeting location \_\_\_\_\_

Day, time and frequency of meetings \_\_\_\_\_

Group's purpose (check all that apply)

- Find and carry out ideas to help people in our community
Learn more about \_\_\_\_\_
To explore interest areas and careers through different learning activities
Develop members' leadership skills
Other \_\_\_\_\_

Name of volunteer leader in charge of the group \_\_\_\_\_

(Printed name)

Phone number (\_\_\_\_) \_\_\_\_\_ Email address \_\_\_\_\_

My signature below indicates I have read and agree to these provisions.

Date \_\_\_\_\_

For MSU Extension County 4-H Staff Use Only

Based on the information above, this group meets the requirements to be eligible for a 4-H charter, and is authorized to use the 4-H name and emblem in connection with its program and activities and is considered an official 4-H unit of Michigan State University Extension.

4-H Extension staff \_\_\_\_\_ Date \_\_\_\_\_
(Signature)

Place this form in the group's file.

Form <b>SS-4</b> (Rev. December 2017) 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.) ▶ Go to <a href="http://www.irs.gov/FormSS4">www.irs.gov/FormSS4</a> for instructions and the latest information. ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 <b>EIN</b> _____				
Type or print clearly.	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested _____					
	<b>2</b> Trade name of business (if different from name on line 1) _____	<b>3</b> Executor, administrator, trustee, "care of" name _____				
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box) _____	<b>5a</b> Street address (if different) (Do not enter a P.O. box.) _____				
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions) _____	<b>5b</b> City, state, and ZIP code (if foreign, see instructions) _____				
	<b>6</b> County and state where principal business is located _____					
	<b>7a</b> Name of responsible party _____	<b>7b</b> SSN, ITIN, or EIN _____				
	<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>8b</b> If 8a is "Yes," enter the number of LLC members _____ ▶				
	<b>8c</b> If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No					
	<b>9a</b> 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"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ <b>Group Exemption Number (GEN) if any</b> ▶ _____					
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State _____ Foreign country _____					
<b>10</b> Reason for applying (check only one box)						
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____						
<b>11</b> Date business started or acquired (month, day, year). See instructions. _____	<b>12</b> Closing month of accounting year _____					
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>					
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; text-align: center;">Agricultural</td> <td style="width:33%; text-align: center;">Household</td> <td style="width:33%; text-align: center;">Other</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>		Agricultural	Household	Other		
Agricultural	Household	Other				
<b>15</b> 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) _____ ▶						
<b>16</b> Check <b>one</b> box that best describes the principal activity of your business.						
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail						
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. _____						
<b>18</b> 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 ▶ _____						
Third Party Designee	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.		Applicant's telephone number (include area code) _____				
Name and title (type or print clearly) ▶ _____		Applicant's fax number (include area code) _____				
Signature ▶ _____ Date ▶ _____						

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 12-2017)

# Michigan 4-H Group Tax Exemption Authorization and Request for a Charter



**Print Clearly**

Name of 4-H Club or Affiliate (as it should be chartered) \_\_\_\_\_

Contact Person \_\_\_\_\_  
(This is a club's administrative leader or the designated officer of a council, board or committee)

Taxpayer Identification Number \_\_\_\_\_  
(Also known as **TIN** or Employee Identification Number [**EIN**] and must have 9 digits)

County \_\_\_\_\_

County MSU Extension Office Address \_\_\_\_\_

By the signature below of its duly authorized officer, the above 4-H club or 4-H affiliate hereby authorizes Michigan State University Extension to include the 4-H club or 4-H affiliate in the Michigan State University application for group exemption to be filed with the Internal Revenue Service and in any report submitted to the Internal Revenue Service in connection with the Michigan State University group tax exemption.

Under penalties of perjury, I certify that the number shown above is the correct taxpayer identification number, that the club or organization named above was organized in the United States and that this group does not now have – nor has it ever had previously – its own tax-exemption ruling or determination letter.

Signature \_\_\_\_\_

Print Name \_\_\_\_\_

Title (in the group) \_\_\_\_\_ Date \_\_\_\_\_

**FOR STATE OFFICE USE ONLY**

Received \_\_\_\_\_ Office Staff \_\_\_\_\_ Registered & Sent Out \_\_\_\_\_ Office Staff \_\_\_\_\_





## MICHIGAN 4-H YOUTH DEVELOPMENT CLUB CONSTITUTION



### Article I. Name

The name of the Club shall be \_\_\_\_\_ 4-H Club (the "Club").  
The Club shall be organized in the County of \_\_\_\_\_, Michigan. The Club shall be organized as an unincorporated association.

### Article II. Purpose

The Club will work with boys and girls to help them grow into productive, contributing members of society. The Club will offer participants educational opportunities for personal learning and growth through club meetings, projects, leadership opportunities, fairs and other activities. Active participation in the Club will help members develop assets and life skills as well as project content knowledge. The Club is organized exclusively for charitable and educational purposes including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

### Article III. Michigan State University Extension Affiliation

The Club agrees to comply with all applicable MSU Extension policies and procedures governing Michigan 4-H and agrees that the county 4-H Youth Development staff has all necessary and proper authority to oversee the Club to ensure the Club's compliance. MSU Extension is authorized to include the Club in a group tax exemption, and the Club will supply all necessary documentation to ensure the Club's inclusion in a group tax exemption. The Club will meet the standards of usage and protect the 4-H Name and Emblem as set by 4-H National Headquarters. This constitution may not be amended without the written consent of the State Leader for Michigan 4-H Youth Development.

### Article IV. Membership

Section A. The Club will follow the current Michigan 4-H policy requirements that define eligibility for membership. Any youth, without regard to race, color, sex, disability, religion, age, or national origin will be accepted as a member.

Section B. Michigan 4-H Youth Development programs are open to young people aged 5 through 19. "4-H age" is determined by a young person's age as of January 1 of the 4-H program year (which runs from September 1 through August 31). Once a young person passes 4-H age 19, he or she can stay involved in 4-H activities as a volunteer or resource person, but not as a 4-H member.

Section C. To become a member, individuals must complete an enrollment form with a parent's/guardian's permission and agree to abide by the rules defined by the Club, the Michigan 4-H Program and the county 4-H program. Members must make a commitment to follow the expectations and values stated in the 4-H Code of Conduct. Reenrollment forms must be completed each year to maintain membership in the club.

### Article V. Enrollment and Registrations

Annually, members are required to complete a variety of enrollment registration forms and other paperwork in order to participate in 4-H activities and events such as project judging, fairs, clinics, workshops, camps, and awards. It is each member's responsibility to meet the deadline for completion of these forms. Failure to complete the materials in a timely manner may result in non-participation in the activity.

### Article VI. Leadership

The Club shall be under the direction and guidance of adult local club leader(s) who have completed the MSU Extension Child Well-Being Volunteer Selection Process.

**Article VII. Bylaws, Officers, Elections, Duties and Committees**

The Club may adopt bylaws to provide for the regulation and management of the Club and its members, including the establishment of officers and committees, the procedures to elect and appoint such officers and committees, and the times and places of regular meetings. The bylaws may contain any provision that does not conflict with this constitution, the policies and procedures applicable to 4-H clubs established by MSU Extension or any law or regulation applicable to the Club.

**Article VIII. Financial Reporting and Responsibilities**

Section A. The Club's fiscal year commences September 1 and ends August 31.

Section B. The Club will obtain and maintain its own Tax Payer Identification Number (TIN), also known as Employer Identification Number (EIN).

Section C. The Club will comply with all financial policies, procedures and reporting requirements set forth in the Michigan 4-H financial manuals, and as set forth in any other policy or procedure established by MSU Extension.

**Article IX. Use of Club Revenue**

Section 501(c) (3) of the Internal Revenue Code prohibits the Club from paying any net earnings beyond reimbursements for the Club's expenses, to any of its members, leaders, directors, or officers. Additionally, Section 501(c)(3) prohibits the Club from participating in or taking sides either in political campaigns or in any effort to pass a specific law. The Club will primarily operate for educational purposes. The above limitations are explained in more detail in the following paragraph.

No part of the net earnings of the Club shall inure to the benefit of, or be distributable to its members, trustees, officers, leaders or other private persons, except that the Club shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II above. No substantial part of the activities of the Club shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Club shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of this constitution, the Club shall not carry on any other activities not permitted to be carried on (a) by a corporation or unincorporated association exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation or unincorporated association contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**Article X. Dissolution**

Upon dissolution of the Club, any assets shall be conveyed to MSU Extension. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Club is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

This constitution has been adopted by the members of \_\_\_\_\_  
4-H Club on \_\_\_\_\_, 20\_\_\_\_.

Signature \_\_\_\_\_

Print name here \_\_\_\_\_, Club Leader



**MICHIGAN 4-H Y OUTH DEVELOPMENT  
AFFILIATE CONSTITUTION**  
(Councils, Boards and Committees)



**Article I. Name**

The name of the 4-H Affiliate shall be \_\_\_\_\_  
(the "Affiliate"). The Affiliate shall be organized in the County of \_\_\_\_\_, Michigan. The  
Affiliate shall be organized as an unincorporated association.

**Article II. Functions and Purpose**

**Section A.**

The Affiliate is organized exclusively for charitable and educational purposes including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**Section B. Councils**

The county 4-H council is the overall governing body of the county 4-H program. It is typically made up of representatives (adult and youth) from across the county and/or other 4-H boards and committees that exist in the county. Under the direction and oversight of MSU Extension staff, it provides leadership for the overall 4-H program and provides oversight to project boards and committees. Responsibilities include:

1. Developing a total county 4-H program based on the needs of young people and families in the county,
2. Carrying out the planned programs and activities,
3. Assist paid staff in evaluating the total county 4-H on a continuing basis,
4. Recommending policies for the county 4-H program that conform to district, state and national regulations,
5. Assisting in identification, recruitment and training of volunteers,
6. Conferring and cooperating with the county MSU Extension staff,
7. Developing and maintaining an active membership that believes their responsibility is to enhance and support the county 4-H program through MSU Extension,
8. Informing other leaders about decisions made at council meetings,
9. Supporting the county's participation in events and activities outside of the county,
10. Raising and managing funds to underwrite the planned program and ensuring financial guidelines for clubs and committees are followed,
11. Sponsoring and supporting county recognition for 4-H members and leaders,
12. Publicizing the objectives and philosophy of 4-H work and serve in an advocacy role when necessary, and
13. Reviewing and approving the plans and guidelines of county programming committees whose responsibilities lie in a specific aspect of the county 4-H program.

**Section C. Boards and Committees**

County 4-H boards and committees have many of the same responsibilities as a county council, however, their responsibilities typically relate to a specific program or project area. Responsibilities of these groups include:

1. Developing a total county 4-H program based on the needs of young people and families in the county enrolled in the targeted project,
2. Carrying out the planned programs and activities related to the project objectives,
3. Assisting paid staff in evaluating the targeted county 4-H project on a continuing basis,
4. Recommending project specific policies for the county 4-H program that conform to district, state and national regulations,
5. Assisting in identification, recruitment and training of project volunteers,
6. Conferring and cooperating with the county MSU Extension staff,

7. Developing and maintaining an active membership that believes their responsibility is to enhance and support the county 4- H program through MSU Extension,
8. Informing other leaders about decisions made at county board and committee meetings,
9. Supporting the county's participation in project related events and activities outside of the county,
10. Raising and managing funds to underwrite the planned project related activities according to guidelines established by MSU Extension and the county 4-H council,
11. Sponsoring and supporting county project-specific recognition for 4-H members and leaders, and
12. Publicizing the objectives and philosophy of 4-H work and serving in an advocacy role when necessary.

### **Article III. Michigan State University Extension Affiliation**

The Affiliate agrees to comply with all applicable MSU Extension policies and procedures governing Michigan 4-H and agrees that the county 4-H Youth Development staff has all necessary and proper authority to oversee the Affiliate to ensure the Affiliate's compliance. MSU Extension is authorized to include the Affiliate in a group tax exemption, and the Affiliate will supply all necessary documentation to ensure the Affiliates inclusion in a group tax exemption. The Affiliate will meet the standards of usage and protect the 4-H Name and Emblem as set by 4-H National Headquarters. This constitution may not be amended without the written consent of the State Leader for Michigan 4-H Youth Development.

### **Article IV. Membership**

Section A. The Affiliate will follow the current Michigan 4-H policy requirements that define eligibility for membership.

### **Article V. Bylaws, Officers, Elections, Duties and Committees**

The Affiliate may adopt bylaws to provide for the regulation and management of the Affiliate and its members, including the establishment of officers and committees, the procedures to elect and appoint such officers and committees, and the times and places of regular meetings. The bylaws may contain any provision that does not conflict with this constitution, the policies and procedures applicable to 4-H affiliates established by MSU Extension or any law or regulation applicable to the Affiliate.

### **Article VI. Financial Reporting and Responsibilities**

Section A.

The Affiliate's fiscal year commences September 1 and ends August 31.

Section B.

The Affiliate will obtain and maintain its own Tax Payer Identification Number (TIN) also known as Employer Identification Number (EIN).

Section C. The Affiliate will comply with all financial policies, procedures and reporting requirements set forth in the Michigan 4-H financial manuals, and as set forth in any other policy or procedures established by MSU Extension.

### **Article VII. Use of Affiliate Revenue**

Section 501(c) (3) of the Internal Revenue Code prohibits the Affiliate from paying any net earnings beyond reimbursements for the Affiliate's expenses, to any of its members, leaders, directors or officers. Additionally, Section 501(c) (3) prohibits the Affiliate from participating in or taking sides either in political campaigns or in any effort to pass a specific law. The Affiliate will primarily operate for educational purposes. The above limitations are explained in more detail in the following paragraph.

No part of the net earnings of the Affiliate shall inure to the benefit of, or be distributable to, its members, trustees, officers, leaders or other private persons, except that the Affiliate shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II above. No substantial part of the activities of the Affiliate shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Affiliate shall not participate in, or intervene in (including the publishing

or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of this constitution, the Affiliate shall not carry on any other activities not permitted to be carried on (a) by a corporation or unincorporated association exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, or unincorporated association contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**Article VIII. Dissolution**

Upon dissolution of the Affiliate, any assets shall be conveyed to MSU Extension. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Affiliate is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

This constitution has been adopted by the members of \_\_\_\_\_ on  
\_\_\_\_\_, 20\_\_\_\_\_.

Signature \_\_\_\_\_

Print name here \_\_\_\_\_

Title \_\_\_\_\_

## Instructions for 4-H Staff Who Receive a Letter from the IRS

Subject of the Letter	What You Need To Do	
	If the Group Has Dissolved	If the Group Is Active
<p><b>Your organization's tax- exempt status has been revoked</b> because you have not filed for three years.</p>	<p>Keep the letter in the group's file. Do not respond to the IRS.</p>	<p>Email <a href="mailto:MSUE.4HFinancial@campusad.msu.edu">MSUE.4HFinancial@campusad.msu.edu</a> the following information about the group:</p> <ol style="list-style-type: none"> <li>1. Scanned copy of the letter</li> <li>2. EIN</li> <li>3. Group's name (for example, Friends Around the World 4-H Club)</li> </ol>
<p><b>Confirmation of tax- exempt status required</b></p>	<p>Keep the letter in the group's file but you do not need to respond to the IRS.</p>	<p>Email <a href="mailto:MSUE.4HFinancial@campusad.msu.edu">MSUE.4HFinancial@campusad.msu.edu</a> the following information about the group(s):</p> <ol style="list-style-type: none"> <li>1. Scanned copy of the letter</li> <li>2. EIN</li> <li>3. Name</li> <li>4. Current primary contact (i.e., group leader or president or treasurer of a council, board or committee)</li> </ol>
<p><b>You may need to file an electronic form 990-N (e-Postcard)</b></p>	<p>Keep the letter in the group's file. Do not respond to the IRS.</p>	<p>Please scan and send a copy of the IRS letter to the <a href="mailto:MSUE.4HFinancial@campusad.msu.edu">MSUE.4HFinancial@campusad.msu.edu</a> with the following information about the group:</p> <ol style="list-style-type: none"> <li>1. EIN</li> <li>2. Group's Name</li> </ol>
<p><b>You didn't file your tax returns</b> (message about <b>Form 941</b>, Employer's Quarterly Federal Tax Return)</p>	<p>Since a 4-H group is not an employer, you do not need to file a Form 941.</p> <ol style="list-style-type: none"> <li>1. Complete the "If you don't think you have to file..." section (page 4) by checking the appropriate boxes and by filling in the "other reasons" section. Also note that the group has dissolved.</li> <li>2. Make a copy of the letter for your records and return the original to the IRS.</li> <li>3. You may request the e-postcard receipts these from the State 4-H Office by sending an email listing               <ol style="list-style-type: none"> <li>a. EIN</li> <li>b. Group Name</li> <li>c. Reason for Request -scan of IRS letter to <a href="mailto:MSUE.4HFinancial@campusad.msu.edu">MSUE.4HFinancial@campusad.msu.edu</a></li> </ol> </li> </ol>	<p>Since your 4-H group is not an employer, you do not need to file a Form 941.</p> <ol style="list-style-type: none"> <li>1. Complete the "If you don't think you have to file..." section (page 4) by checking the appropriate boxes and by filling in the "other reasons" section.</li> <li>2. Make a copy of the letter for your records and return the original to the IRS.</li> <li>3. You may request the e-postcard receipts these from the State 4-H Office by sending an email listing               <ol style="list-style-type: none"> <li>a. EIN</li> <li>b. Group Name</li> <li>c. Reason for Request -scan of IRS letter to <a href="mailto:MSUE.4HFinancial@campusad.msu.edu">MSUE.4HFinancial@campusad.msu.edu</a></li> </ol> </li> </ol>
<p><b>Request for electronic form 990-N (e-postcard)</b></p>	<p>Keep the letter in the group's file but you do not need to respond to the IRS.</p>	<p>You should scan a copy of the IRS letter and send it to <a href="mailto:MSUE.4HFinancial@campusad.msu.edu">MSUE.4HFinancial@campusad.msu.edu</a> with an email indicating the</p> <ol style="list-style-type: none"> <li>1. EIN</li> <li>2. Group Name</li> </ol> <p>The State 4-H Office can then provide you with the correct documentation for these requests.</p>



# 4-H Group Disbanding Checklist

Please initial the following lines as appropriate.

## The Decision to Disband

\_\_\_\_\_ The group's membership (volunteers, members, parents) has held a meeting(s) to explore options for continuing the group with changes. For example, could the group continue:

- Under different leadership?
- By dividing into smaller groups, if it has gotten too large to function effectively?
- By changing the group's focus to better meet the current membership's needs?

\_\_\_\_\_ The group's membership reached agreement that discontinuation is the best alternative. The group decided to disband because \_\_\_\_\_

---

## Decisions about Future Involvement of Members

\_\_\_\_\_ All volunteers and members will indicate moves to new groups through the reenrollment paperwork submitted to the office.

\_\_\_\_\_ All volunteers and members will contact the office directly and disperse to different groups.

\_\_\_\_\_ Certain volunteers or members need assistance finding a new 4-H group. We have requested the office contact the following families \_\_\_\_\_

\_\_\_\_\_ All volunteers and members will no longer be enrolled in 4-H in this county

## Decisions about Group Treasury, Assets and Property

Any 4-H group that disbands must turn over any funds to this county's Extension office within 10 business days of the group's final date of operation. All property belonging to the group must be distributed in the same manner. At the time the group dissolves, its members may request that resources be used for a specific 4-H program within another group, the county or the state. The county 4-H program coordinator will consider the request, and if the request is deemed appropriate, the 4-H program coordinator will act upon it. If a group divides itself, creating more than one recognized and properly registered group, the 4-H program coordinator will disperse the funds from the original group, based on membership, in each group.

## Treasury

\_\_\_\_\_ This group never maintained a treasury. An Annual Financial Summary Report is attached.

\_\_\_\_\_ The group has submitted its final Annual Financial Summary Report and all group financial records to the MSU Extension office. (This includes treasurer's records, minutes, checkbook, etc.) A final Annual Financial Summary Report is required even if the group does not have a treasury.

\_\_\_\_\_ All checking or savings accounts are closed and any remaining money is attached to this form.

\_\_\_\_\_ Amount                      \_\_\_\_\_ Check/Cash

Suggestions for disbursement: \_\_\_\_\_

**Inventory**

\_\_\_\_\_ This group has no inventory as indicated in the Inventory of Group Property (Part 5 of the Annual Financial Summary Report).

\_\_\_\_\_ The group has submitted a final inventory of noncash assets and inventory to the MSU Extension office. (See Part 5 of the Annual Financial Summary Report.)

\_\_\_\_\_ The group’s noncash assets have been delivered to the MSU Extension office. The group recommends dispersal in the following ways:\_\_\_\_\_

**Submitted by:**

\_\_\_\_\_  
Group President or Club Administrative Leader Signature (Date)

Thank you for your time and energy devoted to this county’s 4-H program. We truly appreciate the dedication you have shown to the growth and development of our youth.

**Reviewed by:**

\_\_\_\_\_  
4-H Program Coordinator Signature (Date)

The \_\_\_\_\_ has disbanded and is no longer considered a  
(4-H Group Name)  
sanctioned 4-H group in \_\_\_\_\_ County 4-H effective \_\_\_\_\_.  
(Date)

# Glossary

## **4-H Affiliate Group**

It is a 4-H entity such as a council, board and committees.

## **4-H Club**

This is a group comprised of youth being educated by a volunteer leader that meets at least six times a year.

## **4-H Group**

This is any entity that uses the 4-H name and emblem. It includes clubs or other groups such as councils, boards and committees.

## **4-H Name and Emblem**

This refers to the word "4-H" and the emblem that consists of a four-leaf clover with stem and the "H" on each leaflet. The 4-H name and emblem have special protection under Title 18 U.S.C. 707

## **501(c)(3) Status**

Having 501(c)(3) status means that a group is exempt from paying federal income tax. While Michigan 4-H groups do not have their own 501(c)(3) status, they derive their tax-exempt status from being part of Michigan State University, which does have its own 501(c)(3) status.

## **Annual Financial Summary Report**

This is the Michigan 4-H form a group files yearly that provides information about its annual, gross receipts and how much sales tax it collected.

## **Annual Gross Receipts**

The total amounts an organization receives from all sources during its annual accounting period, without subtracting any costs or expenses.

## **Authorization Process**

A potential 4-H group and county 4-H staff use this procedure to be recognized as an official Michigan 4-H group.

## **Charter**

This certificate, when signed by the Secretary of Agriculture, the national 4-H leader, the State 4-H leader and the county 4-H program coordinator or supervisor, is the only document that officially recognizes a 4-H group and authorizes it to use the 4-H name and emblem.

## **Constitution**

This is the document that records a Michigan 4-H group's principles, character, composition, structure, functions and limits. In Michigan 4-H, there are two kinds of constitutions: (1) a club constitution for clubs and (2) an affiliate constitution for councils, boards and committees.

## **Employer Identification Number (EIN)**

This is a unique, 9-digit, numeric identifier that the IRS assigns to a group. In that way, it is the corporate equivalent of an individual's social security number.

**E-Postcard**

It is another name for Form 990-N.

**Filing Deadline**

It is the deadline by which all 4-H groups must file their IRS Form 990. In Michigan, that date is January 15.

**Form 990**

This is the form that a group, generally through its county 4-H staff, must file annually with the IRS to ensure the group maintains its status as exempt from federal income tax. In most cases, the 4-H staff files Form 990-N, an e-postcard. (There is no paper version of a Form 990-N). However, groups with a certain level of annual, gross receipts must file Form 990-EZ or Form 990. Due to the complexity of the latter two forms, an accountant should complete them.

**Group Exemption**

A group exemption is a ruling or determination the Internal Revenue Service issues to a central or parent organization. The ruling holds that one or more subordinate organizations are exempt from federal income tax because they are subordinate organizations of a central or parent organization. In the case of Michigan 4-H, Michigan State University (the parent or central organization) holds the group exemption by which Michigan 4-H groups (its subordinates) are held to be exempt from federal income tax.

**Group Exemption Number (GEN)**

This number, assigned by the Internal Revenue Service, signifies that an organization holds a group exemption. Michigan State University's GEN is 5933. When a Michigan 4-H group puts that GEN on an SS-4 form, it alerts the IRS that the group is part of Michigan State University's group exemption. Therefore, the group is exempt from payment of federal income tax.

**Group Exemption Number (GEN) Paperwork**

This refers to the paperwork a potential Michigan 4-H group turns in to the State 4-H Office so it can receive a charter. The paperwork is: (1) the Michigan 4-H Group Tax Exemption Authorization and Request for a Charter, and (2) an appropriate constitution (for a club, the club constitution and for a council, board or committee, an affiliate constitution).

**Mailing Address**

Use the county Extension office mailing address.

**Principal Officer** (sometimes called the primary or principal contact)

For a club, this is the administrative leader and for a council, board or committee, this is the president or treasurer.

**Principal Officer's Address**

Use the county Extension office mailing address.

**Request for Official Approval to Establish a Michigan 4-H Youth Group**

This is the application form a Michigan 4-H volunteer uses to begin a 4-H group.

**SS-4: Application for Employer Identification Number**

It is an IRS form by which groups apply for an EIN.

### **Tax Exempt Status**

A tax-exempt group is one that pays no federal income tax. It may also mean that a group does not have to pay sales tax on items it purchases. **It does not mean that a group does not have to collect and turn in state sales tax on items it sells.**

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