Steps to Obtaining and Maintaining *National 4-H* Federal Income Tax Exemption

1. State 4-H Program Office formally authorized *eligible* groups to use the 4-H Name and Emblem.

2. Eligible organizations obtain an Employer Identification Number (EIN) from the IRS.

3. State 4-H Program Office certify *(fall 2007)* with National 4-H Headquarters that the organization should be included under the National 4-H GEN.

4. 4-H Clubs and 4-H Affiliated Organizations enjoy a unique federal income tax exemption under the National 4-H GEN.

5. 4-H Clubs and 4-H Affiliated 4-H organizations under the National 4-H GEN file *annually* with the IRS to maintain inclusion under the GEN.

6. State 4-H Program Offices routinely (*at least annually)* certify with National 4-H Headquarters the 4-H subsidiaries that should fall under the National 4-H GEN.