



9/26/2008

4-H Units Who Receive a Penalty Notice, with Revenues Under \$25,000

The chartered 4-H clubs and units that receive IRS overdue 990 filing notices but have revenues under \$25,000 or less annually need to:

- 1) Respond to the notice indicating that the organization's gross receipts are not more than \$25,000 (see also the template letter)
- 2) Then the 4-H club or unit needs to file a 990-N (follow the provided instructions) to prevent a second batch of delinquency notices asking them to file the 990-N. (The 990-N is the E-Postcard.)

4-H Units Who Receive a Penalty Notice, With Revenues Over \$25,000

The chartered 4-H clubs and units that receive IRS overdue 990 filing notices but have revenues of more than \$25,000 annually need to:

- 1) File a 990 (either 990-EZ or long 990) showing the correct year that is being used by the unit
- 2) Also, respond to the notice indicating that the 990 has been filed, the correct year for the 4-H unit and that the 4-H unit is part of the California 4-H Youth Development Program and linked through National 4-H GEN 2704.

4-H Units Who Show the Incorrect 4-H Year on 990-N

4-H clubs or units should file even though the year is incorrect. You can attempt to change the year through the prompts in the electronic 990-N. However, some have reported this has not been successful. National 4-H Headquarters is working on the issue, but it may not be correctly immediately, so it is important to file even if the year is incorrect.

4-H Units Who Attempt to File a 990-N, But the EIN Is Not Recognized

4-H clubs or units who received a new EIN this year and are recorded as a "NEW" on the list of chartered 4-H units the state office sent do not need to file this year, nor are they able to file this year as their EIN has not yet been accepted by IRS.

IRS 990 Filing For 4-H Units Response Sheet

9/17/2008

4-H Units and County Office Should Not Contact the IRS or National 4-H Headquarters

4-H units and county offices that have questions concerning any of the filing of the 990s are instructed not to contact the IRS or National 4-H Headquarters, but direct all of their calls or questions to the State 4-H YDP Office for assistance. The IRS continues to support their agreement that chartered 4-H clubs and qualified affiliated 4-H organizations earning \$25,000 or less will not be penalized for not filing a 990-N in 2008.