



IRS Filing Period for 4-H Clubs/ Groups Under Texas 4-H Inc. for 2014-2015

**ALL FILINGS MUST BE COMPLETED SUCCESSFULLY BY JANUARY 15, 2016.
DO NOT WAIT UNTIL THE FILING DATE IN CASE ANY ISSUES ARISE!**

August 31st ended the fiscal year for all 4-H clubs and groups in Texas that are under the Texas 4-H Inc. With the end of the fiscal year comes the requirement for all Texas 4-H Inc. clubs and groups to file their annual information return (Form 990N, 990 or 990-EZ).

The IRS Deadline for clubs filing under Texas 4-H Inc. is January 15, 2016. Any clubs or groups who do not have a successful filing by that date could potentially be in jeopardy of having the EIN revoked by the IRS. *Texas 4-H is still experiencing some transition issues with clubs and groups to Texas 4-H Inc. coupled with the fact that Texas 4-H Inc. can no longer accept a rejected annual information return, it is advised that you start the process before January 15th.* Filing a club or group's annual information return is accomplished by each club or group manager and treasurer working with County Extension Agents to complete and file an IRS Form 990.

Form 990 is the form used by tax-exempt organizations to provide the IRS with the information required on an annual basis. There are several Form 990's that a 4-H club/group can file, depending on their financial status. The Form 990 options are:

Form 990N (e-postcard) <i>e-postcard</i>	Form 990EZ <i>Short Form, Return of Organization Exempt From Income Tax</i>	Form 990 <i>Return of Organization Exempt From Income Tax</i>
Gross receipts \$50,000 or less	Gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year.	Gross receipts exceeding \$200,000 at the end of the year.

Once the club/group has determined the correct Form 990 filing option, they will need to file no later than January 15, 2016.

Please follow the instruction on the following pages on how to successful file your club/group 990 form. As you follow the instructions, please do so with these two bullets in mind:

- Filing annual information returns is not dependent upon if the club has money or income for the past year. It is the official procedure to maintain a club/groups EIN number and 501(c)(3) tax-exempt status. Every club under Texas 4-H Inc. must file annually.
- If a 990N (e-postcard) filing is rejected, the County Extension Office and/or club manager should follow the instructions to resolve the issue with the filing directly with the IRS. The Texas 4-H Office is limited on our abilities to contact the IRS due to being listed as the principal contact for the clubs or groups. Since Texas 4-H Inc. is through the transition process from National 4-H, we can no longer accept failed attempt notices from the IRS online system.

Once you have filed your 990N and received a confirmation of successful filing, you will need to pdf the confirmation and email it to Texas4h@ag.tamu.edu. If you have any questions please feel free to contact the Texas 4-H Youth Development Program.

EVERY CLUB WITH AN EIN UNDER TEXAS 4-H INC MUST FILE A 990 REGARDLESS IF THEY HAVE A BANK ACCOUNT AND/OR MONEY. THIS FILING IS TO MAINTAIN YOUR EIN STATUS!

FORM 990-N (e-Postcard)

FILING INSTRUCTIONS

The IRS Will Revoke Your Club's Non-Profit Status Unless You File the 990-N e-Postcard!

There is a new tool on the IRS website, "Exempt Organizations Select Check," that will let clubs find out whether or not their tax exempt status has been automatically revoked, or if the club has filed the 990N e-Postcard. To search go to: <http://www.irs.gov/Charities-&-Non-Profits/Automatic-Revocation-of-Exemption-List>.

Since 2007, the IRS has required all clubs to file an annual report. There are two categories for reporting/filing:

1. Clubs with gross receipts of less than \$50,000 will file an annual electronic notice Form 990-N, also known as the e-Postcard;
2. States and chapters with gross receipts of \$50,000 or more are required to file the more extensive Form 990 or 990-EZ.

The 990-N (e-Postcard) must be filed electronically. There is no paper form. If the club manager or treasurer does not have Internet access, they will need to contact the County Extension Agent to use the connection at an Extension Office

FILING DEADLINE: The e-Postcard is due every year by the 15th day of the fifth month after the close of your club's fiscal year. For all clubs under Texas 4-H, Inc. the fiscal year is September 1 through August 31, the e-Postcard must be filed after August 31 and before **JANUARY 15**.

PENALTY: The IRS will revoke the tax-exempt status of a club or group who fails to meet the annual filing requirement for three consecutive years and possibly Texas 4-H Inc.'s tax-exempt status.

REQUIRED INFORMATION: Completing the e-Postcard will require you to provide the following information:

1. Your club's EIN number. It should be in your permanent files but if not, it is available from your County Extension Office who can see it on 4-H CONNECT.
2. Tax year. The 12-month fiscal year used by Texas 4-H, Inc. (September 1- August 31).
3. Organization's Legal Name and Mailing Address
4. Any other names your chapter uses
5. Name and address of principle officer (Club Manager, County Extension Agent)
6. Organization's website address
7. Confirmation that your chapter's annual gross receipts are normally \$50,000 or less.

STEPS TO FILE THE 990-N (E-POSTCARD) Go to www.epostcard.form990.org

1. The top of the screen should read "e-Postcard: file your electronic IRS Form 990-N"
 - a. Read the three steps. If you don't have your login ID from last year, click on the underlined part of Step 1. (If you do have it, click on the underlined part of Step 2.)
2. The top of the screen should read "Request Login ID"
 - a. Read and click "Next>>"
3. The top of the screen should read "Request Login ID"
 - a. Login ID Type: Fill in box with "Exempt Organization"
 - b. Organization EIN: Type in your EIN
 - c. Click on the print icon on your toolbar to print this screen
 - d. Click Next>>
4. The top of the screen should read "Request Login ID"
 - a. Create a password if you don't have one from previous years.
 - b. Retype your password.
 - c. Complete the rest of the screen with your name, your email address and your phone number.
 - d. Click on the print icon on the toolbar and then click "Next"

5. If done correctly, the top of the next screen will say "Request Login ID – Success".
 - a. Click on the print icon on the toolbar
 - b. Close out of the program and wait for an email from epostcard@urban.org
6. The email should arrive within 15 minutes. Read and follow the directions in the email, click on the email link and proceed.
7. The top of the screen should read "Activate Login ID"
 - a. Type in the password you created in Step 4a.
 - b. Click on the print icon on the toolbar and then click "Next"
8. The top of the screen should read "Activate Login ID (Success)"
 - a. Click on the print icon on the toolbar and then click "Create your Form 990-N (e-Postcard) Now"
9. The top of the screen should read "Electronic Notice – Form 990-N (e-Postcard) Organization Information."
 - a. Line A Type in your club's fiscal year (12 month tax period). The box may be filled and you will not be able to change it. If the fiscal year is not correct, see green box below.
 - b. Line B Click on the arrow in the top box and select "No." and in the bottom box click on the arrow and select "Yes"
 - c. Line C "Line 1" The box will say "TEXAS 4-H." Leave the second box in Line 2 blank.
 - d. Line D Type in your EIN number, using the hyphen after the first two digits
 - e. Click on the print icon on the toolbar and then click "Next Page"
10. This screen is asking for the organization address and principal officer information.
 - a. Click on "Save Changes" box
 - b. In the first box, type your club name. Example: Southwood Valley 4-H
 - c. Skip the second box.
 - d. "In Care of Name" box, type in your name
 - e. "United States" should appear in the next box.
 - f. Line 1 of mailing address, type in "1615 W 92nd Street"
 - g. Skip the next box.
 - h. In "City or town" box, type "Texas Town"
 - i. In "State" box, type in "Texas"
 - j. In "Zip Code" box, type in "12345"
 - k. In Line E, type in www.southwoodvalley4h.org
 - l. Line F, click on box arrow and select "Person"
 - m. In "Person Name" box, type in your current club manager or county Extension agent's name
 - n. In the following address boxes, repeat the information exactly as it appears in the section above.
 - o. Click on the print icon on the toolbar and then click "Save Changes" and finally, click on "Submit Filing to IRS".
11. This screen will say " Form 990-N (e-Postcard) Submitted"
 - a. Click on the print icon on the toolbar and then click on "Go To Filing Status Page".
 - b. Click on the print icon on the toolbar and then exit the program.
 - c. Within 30 minutes you should receive an email from the IRS, indicating whether your e-Postcard was accepted or rejected. Print this confirmation. If accepted, you are finished for the year. Notify the Texas 4-H Office that your 990-N has been accepted by the IRS and email all confirmation. If rejected, the email will contain instructions on how to correct the problem. The County Extension Agent or club manager will need to contact the IRS to see what is needed to resolve the rejection issues.
 - d. Please forward a copy of your 990-N e-Postcard acceptance to texas4h@ag.tamu.edu for uploading into 4-H CONNECT.

QUESTIONS: If you have questions, contact your District 4-H Specialist or the Texas 4-H Office. If you have technical problems, call the IRS service provider toll free at 1-866-255-0654.

If your 4-H club/group shows to be on a fiscal year of January to December once you log in, please forward your January to December 2014 IRS 990 Filing Confirmation to texas4h@ag.tamu.edu. In the body of the email please make a note that the fiscal year is incorrect and you request a change of filing period.