

# Responsibility for Filing with the Internal Revenue Service (IRS)

The 4-H fiscal year has been changed and it is now July 1 through June 30. **All 4-H groups are required to file a 990.** For any group with income of \$50,000 or less this is the **990-N** (also known as an e-Postcard). The 990 or 990-N must be filed each year by November 15th. **IMPORTANT** - every 4-H club, Advisory and Program Council must file this form every year even if they have no income and/or no bank account.

The 990-N form is easy to complete and will take only a few minutes. It can only be filed electronically. Go to <http://epostcard.form990.org>. Follow the instructions given. Be aware that the IRS will direct you to a website managed by the Urban Institute to file the 990-N. There is **NO COST** to file so if the site you are on states that there is a charge to file the 990-N you are on the wrong website.

Follow the instructions given. You must know your club/Advisory EIN. You will only have to answer a few questions. No financial information is required; the only financial question you will be asked is, "Are your gross receipts normally \$50,000 or less?" You do not need to report income or expenses. There will be some grey boxes and you can't change the information that appears there. For example, the name of the organization will come up as 4-H Clubs & Affiliated Organizations. On the next page you will be able to type in the name of your 4-H club or Advisory Council. When asked about the fiscal year use July 1 - June 30.

Once you submit the form you will receive an email showing that you're e-filing has been accepted. Keep a copy of this confirmation for your records. You can also check on all of the e-postcards you have submitted in the past by going to "Edit/View Existing e-Postcards" on the e-Postcard homepage.

**IMPORTANT UPDATE AS OF OCTOBER 2012:** it has come to our attention that the IRS has not changed our tax year. National 4-H is working with the IRS to straighten this out. If you are unable to complete the 990-N, print the screen and save this as proof that you tried. Do not call the IRS if they instruct you to do so.



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