

## Appendix A

### Federal Tax Exempt Status of 4-H Organizations Authorized to Use the 4-H Name/Emblem

Federal tax exempt status is available to 4-H organizations authorized to use the 4-H name and emblem. This privilege entitles 4-H organizations to receive gifts from individual taxpayers and businesses who are then entitled to claim the contribution as a deduction on their federal income tax returns.

The ruling that contributions to 4-H organizations are deductible by donors was issued to the University of Missouri by the Internal Revenue Service on May 25, 1972, and states that the donors may deduct contributions to the Extension Councils or the 4-H Clubs for exclusively public purposes as provided in Section 170 of 1954 IRS Code. The contributions may be in cash or in the form of bequests, legacies, devises, transfers, or gifts if they meet the applicable provision of Sections 2055, 2106, and 2522 of the 1954 IRS Code.

Extension Councils were established as part of the University of Missouri pursuant to the provisions of Section 262,561, RS MO 1959. The 4-H Clubs are not separate entities but are part of the Youth Programs of the Extension. As a department of a political subdivision of the State of Missouri the Extension Councils and the 4-H Clubs are not subject to Federal Income tax.

Tax exempt status is contingent on meeting the requirements of affirmative action guidelines and use of the 4-H Name and Emblem. Extension personnel and leaders must certify that 4-H units are in compliance. This certification can be accomplished on enrollment and transmittal forms developed as a part of the 4-H Enrollment System.

If a 4-H club or council establishes a bank account, they must obtain an **EIN (employer identification number) by filing out Form SS-4**. This form is available from the Internal Revenue Service or the Social Security Office. The employer identification number serves the same purpose for an organization that a Social Security number does for an individual by providing the computer with an identifying number to which interest is credited, and later for the IRS computer to check to see if the interest was reported.

### SS-4 Instructions for MU Extension 4-H Clubs.

Line Number	Answer
Complete 1 – 5b	
7a – b	If bank requires this. Typically 4-H Club leader's information; however leadership changes
8a	No
8a – c	Leave blank
9a	State/local government
9b	Leave blank
10	Banking purpose – checking account
Skip 11-17	
18	No if new for club; Yes if information for club is being resubmitted

(Revised 2011)