



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

The chartered 4-H clubs and units that receive from the 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**

*10/2008*

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**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.