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**Applying/Maintaining an Employer Identification Number (EIN)**

(4-H Club/Groups who open a checking account for the purpose of 4-H)

**What is an EIN**

An Employer Identification Number (EIN), is a nine-digit number the IRS assigns to business entities. 4-H Club/Groups need an EIN to open a bank account.

**How do I apply for an EIN**

1. Complete the Form SS-4, Application for Employer Identification Number, which is available on the [IRS Website](https://www.irs.gov/pub/irs-pdf/fss4.pdf). There is also a link to the form on the NC 4-H Website under the [Club Finances link](https://nc4h.ces.ncsu.edu/4-h-professionals/delivery-systems/north-carolina-4-h-clubs/club-operations/club-finances/). (This will help you answer the questions that will be required for the online application.
	1. Please use the sample provided on the NC 4-H website when applying for your EIN. It is linked on the [Club Finance](https://nc4h.ces.ncsu.edu/4-h-professionals/delivery-systems/north-carolina-4-h-clubs/club-operations/club-finances/) page as well.
	2. Please have 4-H in the name of the 4-H club
2. Apply Online. The EIN will be issued immediately. Go to:

<https://sa.www4.irs.gov/modiein/individual/index.jsp>

NOTE: there is no charge to get an EIN but there are many commercial sites that will “help” you for a large fee. If you are asked to pay for this you are on the wrong site. Try searching for (Google), “apply for an EIN” and select the IRS site that comes up on the list.

Once you are on the correct site you will go through a series of screens:

* When asked what type of legal structure is applying check “view additional types” and then select “other, non-profit/tax exempt organization”
* When asked the reason select “banking purposes”
* When asked who the responsible party is select “individual”
* When prompted enter your name and social security number and then choose “I am a responsible and duly authorized member”
* When asked the physical location give your local 4 -H Office’s mailing address.
* When asked the legal name of the non-profit organization enter the name of your 4-H club - **make sure to include 4-H in the club name**
* Use the current date as the starting date of the group however the reporting year will be by the organization’s annual tax year – the tax year for North Carolina 4-H is January 1 through December 31.
* You will be taken to a screen with 5 questions – answer no to all of them
* On the next screen (“What does your business do?”) select “other”, then select “other” on the following screen and type “youth education”
* Select how you want to receive your confirmation and then hit “submit”
1. Please keep a copy of the application in your 4-H Club file and in the County 4-H Office.
2. Once you obtain your EIN number from the IRS, please keep a copy in your 4-H Club file and in the County 4-H Office as well.

**Apply by Telephone**

Call the Business and Special Tax Line at 800-829-4933 Monday through Friday from 7:00 a.m. to 7:00 p.m. You will be assigned an EIN over the telephone.

**Apply by Fax**

Complete the SS-4 using the sample mentioned in Number 1 of this document and fax it to 855-641-6935. Provide your own fax number and you will receive the EIN within 4 business days.

**Apply by Mail**

Complete the SS-4 and mail it to the Internal Revenue Service, Attention EIN Operation, Cincinnati, OH, 45999. It takes about 4 weeks to receive your EIN this way.

Once you receive your EIN you must send a copy of the confirmation to your local 4-H Agent

**Annual Filing Requirements**

Tax-exempt organizations are required to file annual information forms with the IRS. Forms include the Form 990, or the 990-N (e-Postcard). Filing the form is necessary to maintain an organization's tax-exempt status. Filing should be done after the close of the 4-H year (January 1 – December 31) or by May 15th at the latest. Filing is the responsibility of the 4-H Leader/Volunteer in charge of the account.

Most small tax-exempt organizations whose annual gross receipts are normally $50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Forms 990 or 990-EZ instead.

Any 4-H organization with gross receipts over $50,000 during the tax year must file Form 990 or 990-EZ.

**How to File Form 990N e-Postcard**

1. All 4-H clubs/organizations in North Carolina need to file by May 15 each year. Income reported will be for the previous January 1 – December 31: 4-H year.
2. 4-H clubs and organizations may not receive a reminder to file the 990N, so it is up to the club leader(s) to remember to file by the deadline.
3. Go to www.irs.gov and use the keyword/search field to find links to Form 990-N information ([Form 990-N e-PostCard](https://www.irs.gov/Charities-%26-Non-Profits/Annual-Electronic-Filing-Requirement-for-Small-Exempt-Organizations-Form-990-N-e-Postcard)). Once on this page, select “How to File” and then follow the instructions below. Please note that filing requires you to leave the IRS site, and that is okay as that is the process the IRS has created.

 IMPORTANT: For Users who have filed a 990N E-Postcard in the past you can go directly to “Step 2: Create your Form 990-N (e-Postcard)” and log in and file.

For Users who have never filed a 990N e-Postcard:

1. Register as a New User.

2. Create your Form 990-N (e-Postcard). Please note the instructions to log-in. (For example if your EIN is # 33-333333 you would login using 3333333301)

To complete Form 990-N, qualified 4-H Clubs and Affiliated 4-H Organizations need to provide the following information:

1. Organization’s legal name – as legally chartered or otherwise formally tied to the organization’s EIN. If it does not find it try North Carolina State University, then club name)
2. Any other names your organization uses (not relevant for most 4-H Clubs and Affiliated 4-H Organizations)
3. Organization’s mailing address – as tied to the organization’s EIN
4. Organization’s website address – if you have one
5. Organization’s EIN – this is a unique number that identifies the organization to the IRS. This is what you received after sending in your SS-4 Form.
6. Name and address of the principal officer of your organization – same as the name and address provided on the SS-4.
7. Organization’s annual tax year – the tax year for North Carolina 4-H is January 1 through December 31.
8. Confirmation that your organization’s annual gross receipts are normally $50,000 or less
9. The e-Postcard includes an option for stating that your organization has or is terminating, but isn’t relevant for GEN 5935.

3. Submit your Form 990-N (e-Postcard).

**Steps to follow if you get an error message when you try to file your 990N (e-Postcard) or are unable to file:**

1. Please contact IRS Customer Account Services (CAS) at 877-829-5500.
2. Indicate that your organization (4-H club, Leaders Association, 4-H Livestock Committee, etc.) is a subordinate of a central organization called “North Carolina State University” The EIN for NC State University is 56-6000756 - If and only if you are listed under our 4-H GEN. Those clubs/groups are updated annually and have specific guidelines each year during the annual enrollment period.
3. Tell the IRS that your group exemption number (GEN) is 5935.
4. Please note that the Tax year for NC State is a fiscal year – July 1 – June 30. They may need to note this. NC 4-H is a January – December year but for the purpose of filing – June 30 is the university date should the IRS have problems finding your club/group.