



## **An Extension Agent's Guide to Florida 4-H Club/Group Charters and Requirements for Tax Exempt Status**

4-H Charters, either in certificates or letter form, are required for any group to 1) use the 4-H name and emblem and 2) be included in the tax-exempt status of 4-H. All 4-H clubs/groups, organized on either a formal or informal basis, using the name and emblem of 4-H must have some type of written evidence that recognizes them as part of the 4-H program conducted by the Cooperative Extension Service. Such evidence should include:

- For clubs/groups, a copy of an application/request form sent to the local Extension agent; and
- a written reply from the local Extension agent, including the club's charter certificate, recognizing the club or group as an official 4-H organization and authorizing use of the 4-H name and emblem.

### **Chartering Organized 4-H Clubs**

Florida has established criteria for enrolling as an official 4-H Club. Clubs must be chartered through a request to the local Extension Office, meeting the minimum criteria and a signature request for a charter. Official enrollment as a 4-H Club / receipt of a 4-H Club Charter gives the club the authority to use the 4-H name and emblem. Examples of what is necessary for official enrollment are as follows:

- The local club has five members (from at least two families) with completed enrollments.
- The club is organized with youth officers/leadership roles.
- There are one or more appointed and trained club leaders.
- An initial meeting place is secured for at least several consecutive months.
- An official non-discriminatory club name is chosen.
- Club rules, which may be in the form of by-laws, are established.
- At least six or more regular meetings plus project meetings are scheduled.
- A written educational plan for the club program and activities is presented to the county 4-H office (draft is okay).

### **New Club Procedures:**

A new club must complete the *NEW Club Charter Application* form and the volunteer signed *Annual Charter Request Form*, submit it with their club program plan/calendar; list of club enrollment with identified officers, and a copy of their proposed by-laws. These materials are kept on file with the local 4-H office.

When requesting a Club Charter, the *Charter Application* should be filled out by the Club Secretary and signed by the Club President, Club Leader, and Extension Agent. The *Annual Charter Request Form* should be completed and signed by the Club Leader and

the Extension Agent. Once completed, the Extension Agent will then forward the application/request forms to the State 4-H Office.

### All Existing Clubs:

Individual clubs may have continuous use of their charter over many years, however, an *Annual Request for Continuance*, is required from all clubs, signed by one organizational volunteer. Again, this form is maintained on file with the local 4-H office.

### ***What If I have NOT been Chartering Clubs in Past?***

To be current with a statewide roster of all chartered 4-H clubs and to issue National Certificates of Charter, we would need from you a complete roster of all your existing 4-H clubs that you need charters for (if they have not received one in the past). After this process of “catching up,” the annual new club application for charter” should be instituted and maintained.

First, you might need to visit with club leaders to determine if they have a Certificate of Charter. Again, you should review with leaders the criteria listed above necessary to maintain the charter.

### ***Maintaining and Updating Club Files Annually***

In addition to the Annual Request for Charter Renewal you should maintain a current file on each club/officially organized 4-H group. Annually, you should be updating your club files with 1) club enrollment/roster of youth/volunteers; 2) list of officers; 3) program plans/calendars and schedule of meetings/dates; 4) by-laws when changes occur.

### ***What If They Meet All the Criteria but the Club Name seems to be of Concern to You?***

4-H Clubs having a non-discriminatory name has been an issue in the recent past, especially since many county staff are completing the official chartering process for clubs that have existed for some time. The State 4-H Office *will* monitor the name of the NEW clubs on their applications as we receive them, or as you send us lists of existing club. Naming a club, or changing the name, to be in compliance with the state criteria, will be necessary to be officially charter and sanctioned to use the name and emblem. To provide you assistance with this topic, there is a new EDIS fact sheet entitled “Naming a 4-H Club” that addresses the concerns and guides a club to think about their choices.

The letter of request for Certificates of Charter for your existing clubs can be sent immediately to the State 4-H Office. Please include the name of the clubs and we would like to have the year of origination for each club, if possible.

### ***Do I Have to Do This Every Year?***

You must provide a written notice to your clubs, once you have the Annual Request signed and returned, and there are no other issues of non-compliance, that their club charter has been renewed. You do not have to send any paper work to the State 4-H Office unless you have a new club forming.

## Other Affiliated 4-H Groups

### **Who are Affiliated Groups and what do I have to do?**

Any 4-H entity that uses the name or emblem fits into this group. This could be a formal group like a county 4-H advisory board, a county 4-H foundation, 4-H Youth or Leaders' Council or it could be a Livestock/Clothing Project Committee that seeks donations and funds to support project training in a specific 4-H project. It is your schools, after-school sites, or day camp sponsored by an organized community group.

All these groups must be sanctioned as official entities in order to use the name and emblem and receive tax- exempt status. A written notification to them must confirm their status annually. Again, what is required of them? They must be non-discriminatory in their policies and actions and open to all youth.

### **EIN and Tax Exempt Status of Chartered Clubs/Affiliate Groups**

Upon chartering, a club or affiliated group may have tax-exempt status under the National 4-H Group Tax Identification Number. However, to use this number and for IRS to recognize their status, they must be a part of a national database of officially chartered 4-H groups. Any club or affiliated group that seeks funds or in-kind gifts from businesses or donors must first obtain an EIN or Federal Tax Identification Number. This can be done online at <http://www.irs.gov>. using form SS-4.

Once these groups have secured their own EIN, prepare a letter to the IRS submitting their group name, their mailing address, the GEN (2704) their EIN number; and date to be included (use a consistent date annually, i.e. November 1). A sample of a letter is provided on the faculty and staff 4-H website.

## Charting Clubs Checklist:

### Steps for a New Club to Take for Charter:

(It may take 2-3 organizational meetings to complete requirements for Club Charter)

- 1- Club completes the *Charter Application/Annual Request Form* with support documentation and submit to the 4-H Agent for review.
- 2- Agent forwards Signed ***Charter Application/ Request Form*** only to State 4-H Office-upon approval, it is entered into a state club database.
- 3- Create and maintain a file of each chartered club- keeping on file their application with supporting documents (club plan and calendar, listing of officers, etc.) to update from year to year.
- 4- Once the state has approved the request, a charter certificate will be sent to the 4-H Agent
- 5- The 4-H Agent sends a written letter, with charter certificate, acknowledging status to club president/leaders authorizing use of name and emblem and 4-H rights and responsibilities.
- 6- Check the box on their club screen in Blue Ribbon Youth Database (enrollment system) indicating the club is chartered.
- 7- Help Club obtain EIN number. Once this has occurred, send letter to IRS adding new clubs to IRS database for tax-exempt status.

### Yearly Maintenance of Club/Affiliate Charters:

- 1- Annually, the 4-H Club completes *Annual Charter Request Form*—for continuance—signed by organizational volunteer leader is submitted to the 4-H Agent along with, or prior to, club program plans, calendar and youth enrollments.
- 2- Agent updates club file with documents. These forms are maintained in the county office and not resubmitted to state office.
- 3- Agent provides written notification of club status and continuous in writing.