

Ohio 4-H Youth Development  
Ohio State University Extension  
Nationwide & Ohio Farm Bureau 4-H Center  
2201 Fred Taylor Drive  
Columbus, Ohio 43210

To Representatives of all Ohio 4-H Clubs, 4-H Affiliates, Federations, and Councils:

As you may know, nonprofit organizations must obtain and maintain tax-exempt status under the Internal Revenue Code and related regulations. Until now, the basis for the tax-exempt status of nearly all Ohio 4-H groups has been a group exemption administered by the National Institute of Food and Agriculture ("NIFA"), U.S. Department of Agriculture.

We have been informed by NIFA that the current 4-H group exemption will terminate in 2011. In order to maintain continued tax-exempt status, The Ohio State University intends to file an application for group exemption with the Internal Revenue Service ("IRS") for all 4-H groups affiliated with and under the general supervision or control of the University. This will require each group included in the University's group exemption to authorize inclusion in the group exemption in writing. ***Please have the organizational advisor of each group complete the attached written authorization form and return to the address below. This is a time sensitive request so please send your form as soon as possible.***

***4-H Youth Development – Room #418  
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In addition to the above, the IRS requires that the organizing documents of every club, affiliate, federation, and council must contain certain language. We will be providing sample language in the near future that can be used if your organizing documents will need to be amended.

From this point forward, The Ohio State University Extension will require as a condition of being a part of 4-H that all 4-H clubs, 4-H affiliates, federations, and councils maintain their own Tax Payer Identification Number (TIN, also known as EIN). Previous national 4-H group exemptions under Section 501(c)(3) of the Internal Revenue Code will be extinguished. All 4-H clubs, 4-H affiliates, federations and councils that were part of a previous national 4-H group exemption must maintain their tax-exempt status through the University's group exemption.

Please direct any questions to your local County 4-H Professional.

Sincerely,



Thomas M. Archer, Ph.D.  
State Leader, 4-H Youth Development  
Assistant Director, Ohio State University Extension

