

## Mellanie L. Mickelson

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**From:** Mellanie L. Mickelson  
**Sent:** Monday, November 11, 2019 11:56 PM  
**To:** Avery Chabot; Barbara Lang; Cami Schaefer; Cindy Sharp; Danielle Hill; Debbie Barrington; Dovie Briseno; Eileen O'Connor; Janice Dale; Jed Dube; Kim Morriss; Melissa Bullara; Michelle Taylor (mtaylor@elginisd.net); Mindy Torres; Smithville 4-H (Kim Lowery); Stephanie Gonzales; Susan Masur; Tiffany Joy Sharp  
**Cc:** Hillary Long; Stacy Ott; Gladys Ward  
**Subject:** Club Manager's Minute - November 2019 - Vol. 1  
**Attachments:** 2019-08-05 Club Manager Meeting Agenda + Notes.pdf; 2019-11-18 Club Manager Meeting Agenda.pdf; IRS990FilingInstructions\_FINAL.pdf; User Guide.pdf

Hello all!

I wanted to touch base with you all, it's been rather busy with Rachel transitioning into her new job and we are trying to juggle quite a few things. Thank you so much for your patience and understanding as I learn more about the County and try to make sure we're not letting too many things fall through the cracks. I am currently out of the office attending a mandatory professional development week for 4-H Agents called the Texas 4-H Summit, so I will not necessarily be able to answer emails and questions in a timely manner this week. I am working on trying to answer emails in the late evenings once our sessions are completed for the day.

Some reminders and important information:

- **Next Club Manager Meeting – 11/18/19**  
I wanted to send out a friendly reminder that we have a Club Manager meeting next Monday evening, November 18<sup>th</sup>, at 6:00 PM at the Extension Office. I'll provide light refreshments and we will tackle the attached agenda! Also attached are the meeting notes from our last meeting in August. Please let me know if you have any additions to the agenda or if you have any questions.
- **Club Attendance Reports – Please send ASAP if you have not already done so**  
Thank you to those who have sent these! We have not found a reporting system that would be easy for Club Managers and for County Agents to use at this point, so we will continue with keeping track of attendance the old fashioned way. If you have not already done so, please send me a copy of your August, September, and October meeting attendance.
- **2018-2019 4-H Year Tax Filing Instructions – DUE 12/20/19 online**  
Please see the instructions below for filing the IRS information for the 4-H year we just completed. Each of your clubs should be eligible for the IRS 990-N Electronic Post card filing. There are attached instructions and user guides to assist with the filing. A link is included towards the bottom of this email with a video that walks you through the process. You are also welcome to contact me with any questions you have or issues.

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**TIME SENSITIVE INFORMATION: THE DEADLINE FOR IRS FILING FOR ALL 4-H CLUBS/GROUPS IS DECEMBER 20, 2019**

**THE PROCESS OF FILING AN IRS 990 FORM IS REQUIRED OF EVERY 4-H CLUB/GROUP THAT HAS AN ACTIVE EIN, REGARDLESS IF THE CLUB/GROUP IS MANAGING ANY MONEY.**

August 31st ended the fiscal year for all 4-H clubs and groups in Texas that are under the Texas 4-H, Inc. umbrella. With the end of the fiscal year, comes the requirement for **ALL** Texas 4-H, Inc. clubs and groups to file their annual information return (Form 990-N, 990 or 990-EZ).

Due to the IRS website being down for maintenance every year in January, our deadline for clubs filing under Texas 4-H Inc. is **December 20, 2019**. However, **you can file NOW! You do not have to wait.** Any club or group that does not have a successful filing by that date could potentially be in jeopardy of having their EIN revoked by the IRS. Filing a club or group annual information return is accomplished by each club or group manager and treasurer working with County Extension Agents to complete and file an IRS Form 990.

Form 990 is the form used by tax-exempt organizations to provide the IRS with the information required on an annual basis. There are several Form 990s that a 4-H club/group can file, depending on their financial status. The Form 990 options are:

- **Form 990N (e-postcard):** Gross receipts \$50,000 or less
- **Form 990EZ:** Gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year
- **Form 990:** Gross receipts exceeding \$200,000 at the end of the year

Once the club/group has determined the correct Form 990 filing option, they will need to file by December 20, 2019.

Please follow the instructions below to successfully file your club/group 990 form. As you follow the instructions, please do so with these key points in mind:

- Filing an annual information return is not dependent upon if the club has money or income for the past year. It is the official procedure to maintain a club/group EIN number and 501(c)(3) tax-exempt status. Every club with an EIN under Texas 4-H Inc. must file annually.
- If a 990-N (e-postcard) filing is rejected, the County Extension Office and/or club manager should follow the instructions to resolve the issue directly with the IRS. Texas 4-H, Inc. cannot accept failed attempt notices from the IRS online system.
- 4-H Clubs/Groups that use another entities EIN, such as a school-based 4-H club that uses the school's EIN, must work with the school and follow their timeline and procedures for filing with the IRS.
- **The IRS site typically shuts down the first few weeks of the year. Therefore, it is very important that clubs/groups not wait to file with the IRS. You can file now!**

After January 15th, the Texas 4-H Office will confirm the filings of ALL chartered 4-H clubs/groups through the IRS website. County offices can also confirm filings by going to: <https://apps.irs.gov/app/eos/>. Once at the site, enter the club/group EIN under the "Search Term" and click Search. Texas 4-H will appear in bold at the bottom of the page. Click on it and a list of tax year filings will appear. This one will be "Tax Year 2018." Because the Texas 4-H Office can verify filings through the IRS website, there is NO need to email, fax, or call with confirmations of 990 forms.

**HOW TO FILE**

To electronically submit Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ, use the Form 990-N Electronic Filing System (e-Postcard).

- Form 990-N must be completed and filed electronically. There is no paper form.
- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.
- Use the Form 990-N Electronic Filing System (e-Postcard) User Guide while registering and filing.
- Organizations should continue efforts to file, even if late.

**WHO MUST FILE**

**ALL** 4-H clubs under Texas 4-H Inc must file (whether they have money or not) to retain their 501(c)3 status. Most small tax-exempt organizations whose annual gross receipts are normally \$50,000 or less can satisfy their annual reporting requirement by electronically submitting Form 990-N if they choose not to file Form 990 or Form 990-EZ instead.

**FORM 990-N FILING DUE DATE**

Form 990-N is due every year by the 15th day of the 5th month after the close of your tax year. You cannot file the e-Postcard until after your tax year ends.

Example: Since our tax year ended on August 31, the e-Postcard is due January 15 of the following year. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. However, since the IRS website usually goes down for maintenance during this timeframe, we ask that you file before December 20<sup>th</sup>.

If your 990-N is late, the IRS will send a reminder notice to the last address in their system.

While there is no penalty assessment for filing a Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for three consecutive years will automatically lose their tax-exempt status. Revocation of the organization’s tax- exempt status will happen on the filing due date of the third consecutively-missed year.

**Information you will need when filing Form 990-N**

Form 990-N is easy to complete. You’ll need only eight items of basic information about your organization.

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN).
2. Tax year (2018)
3. Legal name (Texas 4-H) and mailing address of club
4. Any other names the organization uses (Club name on EIN verification)
5. Name and address of a principal officer
6. Web site address if the organization has one
7. Confirmation that the organization’s annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

**RESOURCES**

- **NEW THIS YEAR!** You Tube Video that takes you step-by-step through the tax filing process for 4-H clubs/groups can be accessed at: <https://youtu.be/SOuF20LOR2w>
- 2018-2019 IRS Filing Instructions for Texas 4-H Club/Group 990 Forms – **Attached**
- IRS websites for Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard) and the IRS Filing Website – [Click here](#)
- IRS Form 990-N Electronic Filing System User Guide – **Attached**, Also available at: <https://www.irs.gov/pub/irs-pdf/p5248.pdf>

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Those are the big things I have for now! Please let me know if you have any questions or need anything. I look forward to seeing you next week.

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**Mellanie L. Mickelson**

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