1. **Why does 4-H have a different status than other youth organizations?**

The 4-H Youth Development Program is the only **federally approved and organized** youth development organization in the nation. Formed by Congress, authority for the 4-H Program rests with the United States Department of Agriculture and (within Indiana) Purdue University. This federal status means that we have some guidelines regarding membership and how we conduct activities that do not apply to other youth serving organizations such as Boy Scouts, Girl Scouts, YMCA, Campfire, Boys & Girls Clubs, etc. (private, not-for-profit organizations).

2. **Why is the use of the 4-H Name and Emblem so heavily protected?**

United States Congress has granted the 4-H Name and Emblem status equal to that of the Presidential Seal and the Olympic Emblem. This federal protection supersedes that of a trademark and a copyright. The United States Secretary of Agriculture is ultimately responsible for the use of the 4-H Name and Emblem. The Inspector General enforces the use of the 4-H clover. The “18 USC 707” statement seen under the 4-H clover emblem is the statement that defines this protection.

3. **May I use the 4-H Name and Emblem?**

If you are an officially recognized 4-H volunteer, 4-H member, or staff member with 4-H responsibilities, you may use the 4-H Name and Emblem (in accordance with the stated guidelines), once your 4-H unit has been officially chartered by the United States Department of Agriculture.

4. **Where do I find guidelines for the appropriate use of the 4-H Name and Emblem?**

The guidelines for the use of the 4-H Name and Emblem may be found at the 4-H National Headquarters Web site. A document with the guidelines may be downloaded from: [http://www.national4-hheadquarters.gov/library/4-Hguidelines-v4-26-04.pdf](http://www.national4-hheadquarters.gov/library/4-Hguidelines-v4-26-04.pdf) or obtained from the County Extension Office.

5. **What does the official 4-H Name and Emblem look like?**

You may find and download the official 4-H Name and Emblem at the Web site listed above. Two examples of the official 4-H Name and Emblem are shown here.
A partial list of important points to remember when using the clover image...

- Keep the clover upright – not rotated or turned on its side
- Do not distort the size, shape, or proportion of the clover
- The clover’s stem should always face to the right
- No leaflets should be removed
- No other images may be superimposed over the top of the emblem (the emblem should not be used as a watermark)
- The official color of the 4-H Emblem is 100 percent PMS 347 green. Other acceptable colors for the clover are white, black, or metallic gold. The H’s on the clover may be white, metallic gold (for a green clover), green (for a white clover), or black. Additional color guidelines are included in the above document.

6. **May I give permission for others outside of the 4-H program to use the 4-H Name and Emblem?**

No. Those outside of the 4-H program have specific steps they need to follow to obtain permission to use the 4-H Name and Emblem. Direct any requests you receive to the County 4-H Youth Extension Educator.

7. **Our 4-H Club wants to put the 4-H Clover on a t-shirt for our club members. Can we do that?**

If you put the 4-H Clover on a t-shirt, also include the name of your 4-H Unit printed on the shirt. For example, the "Lincoln County 4-H Junior Leaders" printed on a shirt with the 4-H Clover would be acceptable. This policy would also apply to items that are produced to sell or promote 4-H within the county. Contact the County 4-H Youth Extension Educator for approval for local uses of the 4-H Clover.

However, if a 4-H Clover is put on a t-shirt without specifically identifying the shirt as your 4-H Unit, then you or the t-shirt vendor would need approval from 4-H National Headquarters to use the 4-H Clover. National approval is required because the shirt is not localized and could be used anywhere by anyone.

If you are working with a multi-county group and want to use the 4-H Clover, you will need to obtain the approval of the State 4-H Program Leader.

8. **What is a 4-H Charter?**

A 4-H Charter gives the 4-H Unit approval to use the 4-H Name and Emblem according to the stated guidelines. All 4-H Units, including 4-H Clubs, need to be chartered before they have approval to use the 4-H Name and Emblem or be included under the Tax-Exemption Group Ruling for 4-H.

9. **What if my 4-H Club already has a charter?**

If your 4-H Club (or unit) already has a charter – congratulations! You are asked to provide a copy of that charter to the County Extension Office. The County Extension Office will then provide a list of the chartered units to be kept on file in the State 4-H Office.
10. I can’t find my 4-H Club’s charter, but I know we have one. What do I do now?

If you can’t find the charter, if the name of the 4-H Unit has changed, or if your 4-H Unit does not have a charter, here’s what you do.

- Contact the 4-H Youth Development Extension Educator and ask for a new charter. If you know the year your unit was established, provide that information to the Educator.
- The Educator will then provide the name of your 4-H Unit to the State 4-H Office who will issue your 4-H Unit a new charter.
- The new charter will be sent to the County Extension Office who will send the charter to you (the office may also keep a copy of your charter on file).
- Keep this 4-H Charter with the important records of your 4-H Unit in case you ever need to provide proof that your unit is approved to use the 4-H Name and Emblem.

11. I’m starting a new club. Is there a form to request a club charter?

There is not a form to request a charter. Work with the County Extension Office to complete the steps for starting a new club. Then the Extension Office will submit an e-mail request to the State 4-H Office to have a charter issued for the new club.

12. Does our 4-H unit need a charter?

Yes! All 4-H Units (clubs, committees, etc.) need an official 4-H Charter to show that the 4-H Unit has official approval to utilize the 4-H Name and Emblem according to the stated guidelines.

13. What is a 4-H Unit?

A 4-H unit is any club, group, committee, or organization that is established with the County Purdue Cooperative Extension Service Office and that operates under the 4-H program guidelines.

14. What is a gender-based competition?

A gender-based competition is any event in which selection criteria is based in whole or in part on the gender of the participant. These competitions are not permissible under federal discrimination guidelines.

15. Is it permissible to hold a 4-H Fair Queen Contest?

Yes…under the following conditions:

- The selection of the 4-H Fair Queen may not be based on 4-H records or accomplishments.
- The selection of the 4-H Fair Queen is based on the participants’ talent, personal appearance, and poise.
No criteria may be set which arbitrarily eliminate participation or selection of a candidate based on items such as...
- Marital status
- Parental status
- Health status
- History with alcohol or substance use
- Criminal record

16. How many adult chaperones should we have for trips and camps?

Appropriate chaperone-member ratios will vary based on the event, but typically a ratio of 1 chaperone to 10 youth is recommended. The number of male and female chaperones should be similar to the gender ratio of the 4-H members.

17. Why is it recommended that our 4-H Club have two signatures on the club’s checking account?

This is done for the protection of the 4-H Volunteers and is considered a reasonable, basic accounting procedure. Two signatures ensure that at least two people agree that the financial transaction should take place.

Youth and adult signatures are recommended so that youth are gaining knowledge of financial procedures under the guidance of an adult.

It is also recommended that the two signatures be from unrelated persons. Again, this is for the volunteer’s protection, removing any question as to the validity of the transactions made on the 4-H Unit’s account.

18. My child has been elected as the 4-H Club Treasurer. I’ve always had my signature on the account. Is this a problem?

First, congratulations to your child! This will be a tremendous learning experience for your child!

Second, to avoid problems, this would be a good year for you to remove your name as a signature from all of this unit’s financial accounts. Instead of your name, you may add a co-leader, another trusted 4-H Volunteer, or the 4-H Club President. Just be sure that the two names on the account are unrelated persons.

19. What financial records should my 4-H Club keep?

Excellent question! Each 4-H Unit should keep up-to-date, accurate, financial records. At the minimum, here are the financial records that your unit should keep (preferably organized in a 3-ring binder):

- Monthly treasurer's reports
- Monthly statements from your 4-H Unit’s financial institution
- Check register with a duplicate check system (recommended)
- Savings account register
- List of receipts
20. How long should we keep financial records for the 4-H Club?

Basic accounting procedures suggest that financial records be kept for at least 7 years.

21. What financial reports do I need to provide to the Extension Office?

Annually, each 4-H Unit should provide a completed Financial Report to the County Extension Office by the date requested. A copy of this report form is available from the Extension Office.

The report includes the following information: account balances (checking and/or savings) at the beginning of the year and at the end; total income and expenses during the year; and signatures of the treasurer and leader.

22. I have just received notice that our 4-H Club financial records have been selected for review or audit. What does that mean?

First, relax! You are not being singled out. Each 4-H Unit’s financial records should be reviewed or audited at least every 5 years on a rotating basis. An audit or review of the 4-H Unit’s finances is simply a detailed examination of the unit’s financial transactions and record keeping. Provide the information requested (similar to the list of recommended records that are listed above). This information will likely be requested for the current year and at least one year prior.

Consider the audit/review a good educational opportunity, both for you, and for your treasurer. The audit/review committee will likely provide you with some feedback and include any suggestions that they may have to help your unit keep its financial records more complete in the future.

Work with your unit treasurer to complete the audit/review request and submit it to your County 4-H Youth Extension Educator by the date requested.

23. I will be a new leader for our 4-H Club next year. Is there a way that I can be certain everything is O.K. with our club’s finances before I take over?

Yes. Each time the leadership of a 4-H Unit changes, an audit/review should be conducted. If the County 4-H Youth Extension Educator has not already requested this information from the current leader, please request that the Educator do so. This will let all who are associated with the unit know the current status of the unit’s finances when you take over as leader.

24. The bank is asking for my social security number to put on our club’s bank account. Is it O.K. to give it to them?

No! Do not put your personal social security number on your 4-H Unit’s bank account. It is also not acceptable to use the account number that your County 4-H
Council may have. This number was issued to a specific group and cannot legally be extended to others.

Instead, apply for an Employer Identification Number (EIN) from the IRS. An EIN is to an entity what a Social Security Number is to a person – they are not designed to be shared!

**25. What's an EIN and how do I get one?**

An Employer Identification Number (EIN) is a nine-digit number (e.g., 12-3456789) that is assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities (like 4-H) for tax filing and reporting purposes.

An EIN may be obtained by filing an Application for Employer Identification Number (form SS-4) with the IRS. The application may be found on-line at the following address: [http://www.irs.gov/pub/irs-pdf/fss4.pdf](http://www.irs.gov/pub/irs-pdf/fss4.pdf). Completion of this form establishes a business tax account with the IRS.

Your County Extension Office has a template of an EIN application form that can be used as a guide when completing the form for your 4-H Unit. Under question 9a on the SS-4 form, be sure to include 4-H’s Group Exemption Number (GEN), 2704. It is also recommended that the mailing address listed on the SS-4 Form be the address for the County Extension Office.

The completed form should be mailed to: IRS, Attn: EIN Operation, Cincinnati, OH 45999. Completed forms may also be faxed to: 859-669-5760.

When the IRS Employer Identification Number is received, be sure to enter this number on all correspondence and forms submitted to the Internal Revenue Service.

**26. Once our 4-H Club obtains an EIN, will we be required to complete any tax forms for the IRS?**

Yes. Annually, 4-H entities will be asked to file a Form 990 with the IRS. 4-H entities which earn less than $25,000 will be asked to file an e-Postcard. 4-H entities earning $25,000 or more will continue to file a Form 990 with the IRS. In either case the filing should be completed by the 15th day of the fifth month following the close of the unit’s tax year (e.g., if the tax year is January through December, filing is required by May 15th of the following year).

The $25,000 is determined by gross income, which includes all receipts from gifts, donations, sale of goods, fees, dues, etc., without reduction for the cost of goods or assets sold or for expenses.

**27. Will I need an accounting degree to complete the e-Postcard?**

Here’s some good news…No! The e-Postcard is a simple process that requires no accounting background to complete. E-Postcards are filed on-line at: [http://epostcard.form990.org/](http://epostcard.form990.org/) Basic information required includes contact information for the entity (which was submitted with the EIN application) and a statement that the
4-H entity made less than $25,000 for the previous year. Typically this filing can be completed in 10 minutes or less.

28. Does having an EIN mean that our 4-H Club is tax exempt?

No. An EIN is simply an identification number; it does not indicate tax exempt status.

29. So is our 4-H Club tax exempt?

Yes and No.

For federal purposes, all 4-H Units are considered tax exempt. The IRS ruled on February 9, 1973, that 4-H Clubs and Organizations which are operating under the guidance and control of the Cooperative Extension Service, and which are authorized to use the 4-H name and emblem, are exempt from federal taxes.

For state sales tax purposes, 4-H Units are not tax exempt; thus, your 4-H Unit is required to pay state sales taxes on purchases. The only exception would be for those 4-H Units who have completed the lengthy and laborious process of securing a state sales tax exemption. For most 4-H Units, the minimal amount of sales tax that they would pay each year is not worth the effort of obtaining this status.

Note: 4-H Units should not share a tax exempt number that another 4-H Unit has obtained.

If large purchases are to be made, consider having the 4-H Council make the purchase (these entities are typically exempt from sales tax and have a state sales tax exemption). The 4-H Club can then reimburse the 4-H Council for the purchase.

30. We have a 4-H Club that is ready to disband. What do we do with the funds in the 4-H Club’s account?

Funds remaining in a 4-H Club that will be disbanding should first be used to pay any outstanding debts that the club may owe. Then the 4-H Club should distribute any remaining funds to the local 4-H Council for use by the 4-H Program.

31. Does our 4-H Club need to report its activities to anyone?

Yes. Each 4-H Unit should provide an annual report of its calendar of activities to the County Extension Office. This report alerts the Extension Office to the activities of the unit and serves as a record of what the unit was able to accomplish during the year.

In the report, include the date, name of activity, attendance, and a brief summary of the purpose of the activity or of its accomplishments. An initial calendar may be submitted once it has been approved by the unit. Changes that occur to the calendar throughout the year may be forwarded to the Extension Office. A final report may be submitted with the unit’s financial records at the end of the year.
32. **Our 4-H Club is looking at various fund raising options and has considered holding a raffle. Is this O.K.?**

No. Based on Indiana gaming laws and Purdue Extension policy, no games of chance (including raffles, bingo, etc.) may be operated by a 4-H Unit as a means to raise funds.

There are, however, a number of permissible fund raising activities. Work with your County 4-H Youth Extension Educator to identify some of these options.

33. **There is an 18-year-old 4-H member in my club who says she/he does not want her/his parents to sign any of her/his 4-H paperwork. What do I do?**

According to Purdue legal counsel, youth who have reached the age of 18 do not need a parent’s signature. The 18-year-old youth are legally considered adults and the parent has no signature authority for the liability of their child.

It is still recommended that you request all members to have their parents sign their 4-H paperwork, but for those 18 and above, this cannot be a requirement.

34. **What if I have other 4-H-related questions?**

Questions you have related to the Indiana 4-H Youth Development program that are not covered here may be directed to your County 4-H Youth Extension Educator who can refer to the most recent edition of the Indiana 4-H Youth Program Policies and Procedures notebook.