

Most tax-exempt organizations that end their operations, either through shutting down, transferring their assets or merging with another tax-exempt organization, must inform the IRS about the details of the action.

Remember, it is important to terminate the club EIN when the club ceases to exist. Make sure that your 4-H Educator knows that you are terminating your club.

HOW YOU SHOULD INFORM THE IRS

Tell the IRS that you're terminating when you file your [annual return or notice](#), as summarized below:

Return/report required	How to report
Form 990-N (<i>e-Postcard</i>)	Answer <i>yes</i> to question asking whether organization has terminated or has gone out of business.
Form 990 or 990-EZ	Check Terminated box in header of return.
Form 990-PF	Check Final return box in header of return.

WHEN THE RETURN IS DUE

If you are terminating your organization or effectively going out of business by merging with another organization, you will need to file a final form by the 15th day of the 5th month after the end of the period for which a return is due. The 4-H fiscal year is July 1 – June 30 so the form must be filed by November 15th. Once you file the return that states you have terminated your organization (club) you do not need to file again.

If you have questions, contact your 4-H Educator or the 4-H Director.



UMass Extension is a unit of the Center for Agriculture in the College of Natural Sciences. UMass Extension is an equal opportunity provider & employer, United States Department of Agriculture cooperating. Contact your local UMass Extension office for information on disability accommodations or the UMass Extension Director if you have concerns related to discrimination, 413.545.4800 or refer to www.extension.umass.edu/civilrights