



Chartering 4-H clubs and affiliated groups or granting permission for groups to operate in the name of 4-H, dates back many decades. Texas 4-H began to charter all clubs and affiliated groups in 2003 following a directive from National 4-H Headquarters at USDA. The Texas A&M AgriLife Extension Service is committed to protecting its 4-H program, members, and the 4-H name and emblem in Texas. This protection comes through the commitment and requirement for all county, district, region, and state level 4-H clubs and groups to have current charters and understand the value of those charters.

## PURPOSE

Chartering is a legal process which allows faculty to verify the financial status, business and legal documentation for each group operating in the name of 4-H. All Texas 4-H clubs/groups must charter to receive permission to operate and use the name/emblem of 4-H and be recognized as an Internal Revenue Service 501(c)(3) not-for-profit group under the umbrella of Texas 4-H, Inc. A charter allows a group to function with all the rights and privileges of 4-H membership. Once officially chartered, the county office can obtain a letter from TX4H with the club's name to validate their charter recognition. If the club/group is its own IRS recognized 501(c)(3) organization, they must file separately with the IRS on an annual basis, but still must be chartered as a Texas 4-H club/group for recognition. Clubs or groups that are not chartered are not allowed to use the 4-H name and emblem and are NOT considered a 501(c)(3) organization, therefore required to pay income tax annually. A chartered 4-H club/group under Texas 4-H, Inc. is provided the following benefits: Use of the 4-H name and emblem, General Liability Insurance for facilities and meetings, Accident/Incident Insurance for ACTIVE 4-H youth and volunteers during 4-H sponsored meetings, activities and contests and IRS recognition as an entity under a 501(c)(3) not-for-profit organization.

## GENERAL REQUIREMENTS

All 4-H community, project, and SPIN clubs, or groups must be annually chartered. Examples of groups which must be chartered include, but are not limited to: County 4-H Council, County Volunteer Leaders Association, County 4-H Booster Club, County 4-H Clover Kids groups, County 4-H Ambassador Program, District 4-H Program Development Committee, District 4-H Council, District Volunteer Leaders Association, Texas 4-H Council, Texas 4-H Youth Development Foundation, and; State and District TAE4HYDP Associations. The club/group must have a name that does not discriminate, offend, or intimidate others from joining, have a minimum of at least one ACTIVE volunteer leader who will serve as a club manager, five or more youth members from at least two different families and commitment from adults/families for the club/group to remain in operation for at least five years. The meeting location, day and time must be made public for others to visit and join.

All administrative clubs such as Adult Leaders, Youth Boards, or 4-H Councils, must be chartered and have an active status (Chartered) in TX4H. This will allow County Extension Offices to access chartering information and Texas 4-H, Inc. determination letters.

Groups, or organizations, who wish to use the 4-H name and emblem but are not under the direction of Extension and have an independent board of directors should be issued a memorandum of understanding (MOU) regarding use of the 4-H name and emblem. Some examples of this are stock show boards, other 501(c)(3) 4-H foundations, private foundations, or fund-raising groups. The letter would come from the County Extension Agent granting permission to use the name and emblem if their work is in the best interest of the local 4-H program.

A club/group who will not be active due to lack of leadership or membership but would like to retain the EIN must submit an online charter application and request an INACTIVE status. This will allow the club/group to remain under Texas 4-H Inc. for one 4-H year. A club will be permanently removed from Texas 4-H Inc.'s IRS list after one year of being inactive.

## DISBANDMENT

In some cases, due to lack of participation, a club or group may need to vote and approve to disband. Once approved, the club manager will work with the County Extension Agent(s) to transition all financial and physical assets as identified in the club/group bylaws. Download the disbandment instructions found on the Texas 4-H Website. (<https://texas4-h.tamu.edu/management/>)

## REVOKING A CHARTER

County Extension Agents may request a 4-H Charter be revoked if clubs are not following Texas A&M AgriLife Extension Service, Texas 4-H, Inc., and/or USDA-NIFA/4-H procedures. Examples include, but are not limited to: club does not meet the membership requirement or members not enrolled on TX4H, no enrolled adult volunteers, not submitting requested paperwork in a timely fashion, lack of financial accountability, and not submitting an IRS 990 for three (3) consecutive years when a club has money, etc. The Texas 4-H Rules and Guidelines provide more information on revoking 4-H club charters.

## TEXAS SALES TAX

The use and granting of a 4-H Club/Group 501(c)(3) status through Texas 4-H, Inc. only applies to the exemption of federal income tax and not state sales tax. All Texas 4-H clubs and groups are required by Texas law to pay state sales tax on any purchases of goods, equipment, and supplies. The only exception to this rule is if a 4-H club/group has applied for, and received, a Texas Sales and Use Tax Permit through the Texas Comptroller of Accounts Office in Austin, Texas. Clubs and groups must apply individually. There is not an option to have a group waiver. A 4-H club/group is not allowed to use the County Government or other entities' Texas Sales and Use Tax Permit to purchase goods, equipment, and supplies. If a 4-H club/group has acquired a Texas Sales and Use Tax Permit on its own then the 4-H club/group is legally responsible for filing all required monthly, quarterly, or yearly documentation directly to the Texas Comptroller of Accounts.

## FEDERAL INCOME TAX

Except for private foundations, which must file Form 990-PF annually regardless of gross receipts, an exempt organization that normally has \$50,000 or more in gross receipts must file an exempt organization information return Form 990, Return of Organization Exempt from Income Tax, whether the organization has formal tax-exempt status. Most organizations are not required to file a Form 990/ Form 990-EZ or Form 990-PF but are required to submit a Form 990-N, e-Postcard. Download the IRS Filing Instructions for Texas 4-H Club/Groups found on the Texas 4-H Website (<http://texas4-h.tamu.edu/management/>).

## EMPLOYEE IDENTIFICATION NUMBERS (EIN)

Information gathered from IRS publication 1635 (Revised 2-2014): "Understanding Your EIN". An Employer Identification Number (EIN) is a nine-digit number the IRS assigns in the following format: XX-XXXXXXX. It is used to identify the tax accounts of employers and certain others who have no employees. The IRS uses the number to identify taxpayers that are required to file various business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, non-profit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities. Clubs should use their assigned EIN on all the items that are sent to the IRS pertaining to the 4-H club/group.

IRC Section 501(c)(3) Organization(4-H): This is an organization is organized and operated exclusively for one or more of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition (but only if none of its activities involve providing athletic facilities or equipment), or the prevention of cruelty to animals. Contributions to domestic 501(c)(3) organizations, except organizations testing for public safety, are generally deductible as charitable contributions on the donor's federal income tax return.

## GROUP EXEMPTION LETTER

A group exemption letter is a ruling or determination letter issued to a central organization recognizing, on a group basis, the exemption of subordinate organizations on whose behalf the central organization has applied for recognition of exemption. A central organization is an organization that has one or more subordinates under its control. A subordinate organization is a chapter, local, post, or unit of a central organization. For 4-H clubs/groups in Texas ,this Group Exemption Letter is issued to Texas 4-H, Inc., with each 4-H club/group filing under their group exemption number. The group exemption number, or GEN, for Texas 4-H, Inc. is 5932.

## EMPLOYEE IDENTIFICATION NUMBER (EIN) RELATED ISSUES

For a lost EIN you can contact the IRS at 1-800-829-4933 during the operation hours of 7 am to 7 pm, Eastern time. You will be asked for identifying information and the number will be provided to you over the phone, if you are the person who is authorized to receive it. Once you receive it, ask if a letter verifying the number can be mailed to the address listed, or change the address to that of the County Extension Office.

Cannot locate the EIN or person who is the contact on EIN: If you know that your club/group has an EIN, but cannot locate the number, the person associated with the EIN, or any other information pertaining to the number, then contact your County Extension Office to determine if you will need to file for a new EIN and to be informed of the steps to take to request a new EIN. When re-filing for a new EIN, list the County Extension Office as the mailing address with the current club manager/treasurer as the contact to prevent future issues.

If a club/group must apply for a new number or contact the IRS, it is a best practice to update the contact with the new club manager/treasurer and list the contact address as the County Extension office so any future correspondence will be sent to the County Extension Office. A sample EIN Verification can be found online at: <https://texas4-h.tamu.edu/management>.



## TIMELINE FOR INFORMATION DISTRIBUTION AND CHARTERING

April	Release of Texas 4-H Chartering Instructions.
April-May	The county Extension office will set the county application deadlines and procedures. The county office should establish an early deadline and meet with club managers to distribute information.
April	Charter application opens on TX4H.
June 30	Application deadline for county office TX4H reviews/approvals.
June/July	Applications reviewed/approved at the state office.
August 15	TX4H enrollment opens for the new 4-H year. Adults and youth can enroll in approved clubs only.
August 15	Charter application is back online for resubmissions. The county office and volunteer leader will work together to create a new application under an active adult profile from this point forward.
September 1-February 28	State reviews club charter applications once a week.
September 15-December 19	Filing of 990 Forms with the IRS by ALL clubs/groups.
February 28-Mid-April	Charter application will remain open for any late submissions until the following charter application is ready to be opened (Mid-April). State office will not be checking for applications during this time, if an application is submitted it is the applicant's responsibility to notify state office for review/approval. Email: <a href="mailto:taylor.letourneau@ag.tamu.edu">taylor.letourneau@ag.tamu.edu</a>

## APPLICATION - To be submitted by County Extension Agents ONLY this year

<b>Application</b> <i>All Clubs or Groups</i>	Start an online charter application on TX4H through the club manager dashboard, scan all supporting documentation into one PDF file to upload in the correct field, and submit the application for review at the county office. The application will be certified up to the state level for review. If approved, the club/group will be visible for enrollment. If not approved, a note with issues will be sent to the family email address of the adult who submitted the application. The club/group is not visible for enrollment until the charter application has been approved at the state level.
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## SUPPORT DOCUMENTATION

<b>Charter Agreement</b> <i>All Clubs or Groups</i>	A complete and signed charter agreement for the current 4-H Year.
<b>Bylaws</b> <i>All Clubs or Groups</i>	The most recent set of bylaws must be provided as part of the charter application. A sample set of bylaws is provided for clubs/groups to use as a guide. While clubs/groups have flexibility with their bylaws, the items in bold in the sample set are required to be in all bylaws. Club/group bylaws may not conflict with the Texas 4-H Rules and Guidelines and/or the charter agreement.
<b>Employer Identification Number (EIN) Verification</b> <i>New Club/Group with a Financial Account</i>	A club/group must apply and receive an Employer Identification Number (EIN) from the IRS if there is an open financial bank account. Once you apply via the IRS.gov website you will receive an EIN immediately. You can download, save, and print your EIN confirmation notice. The group exemption number, or GEN, for Texas 4-H Inc. is 5932. A verification letter must be provided during the charter application process if the EIN is new. The document should indicate the name of the club/group, the contact person, and the EIN. Any club/group chartered within, and as part of, school districts, children's homes, or other organizations, can use the parent organization's EIN, but will not be under Texas 4-H, Inc. for their not-for-profit status. Instead, they would file their 990 separately.
<b>Bank Statement</b> <i>Club/group with a Financial Account</i>	A club/group must provide a copy of the most current bank statement for each of the accounts the club/group manages. All bank accounts require at least two signatures from different households and may not be related. Do not include cancelled check copies for security reasons.
<b>Review of Finances</b> <i>Club/group with a Financial Account</i>	A complete and signed Texas 4-H Youth Development Program Annual Club/Group Financial Review must be provided. Texas 4-H clubs/groups with a bank account(s) will conduct an annual financial review of all funds received and distributed during the 4-H year. Once a review time has been established, the club/group is encouraged to remain on that review schedule for the following years. The review must be conducted by adults not associated with the club/group or the County Extension Office. For more information on the Financial Review, refer to the Texas 4-H Financial Management Rules & Guidelines and the Texas 4-H Youth Development Program Annual Club/Group Financial Review.

Chartering information can be found online at: <https://texas4-h.tamu.edu/management/>

**ALL DOCUMENTS MUST CLEARLY SHOW THE CLUB/GROUP NAME**



This agreement is between \_\_\_\_\_ in \_\_\_\_\_ County, Texas and Texas 4-H, Inc.  
Chartered Organization Chartering County  
 Chartered Organization EIN: \_\_\_\_\_ Mailing Address, City & Zip Code: \_\_\_\_\_

The purpose of the 4-H program is to provide meaningful opportunities for youth and adults to work together in a learn-by-doing program while creating sustainable communities and helping youth become productive members of society. This is accomplished within five primary areas including leadership/citizenship, agriculture & livestock, family & community health, natural resources, and STEM. The educational programs help youth develop inquiring minds, learn practical skills, strengthen decision making abilities, develop youth-adult partnerships, improve communications and interpersonal relationships, and ultimately share their skills and experience in leadership roles. Through hands-on, learn-by-doing activities, youth establish real-life goals and develop important life skills.

The Chartered Organization, as a duly constituted organization under Texas 4-H, Inc. that serves youth and is guided by adult volunteer leaders, wishes to use the program of 4-H and the 4-H name and emblem to further the development of the youth it supports. The club/group provides the support and service it needs to further the mission and purpose of 4-H. 4-H programs, through clubs/groups, are available in every county in Texas. The county 4-H office of the Texas A&M AgriLife Extension Service provides the administration of all 4-H clubs/groups in the county for which they are assigned and responsible.

<b>The Chartered Organization agrees to: (Club Manager - Please initial each line in agreement)</b>	
___ Use the 4-H program to further the purposes of 4-H.	___ Follow and abide by all Texas 4-H Inc. chartering rules and requirements as outlined in the Texas 4-H Chartering Instructions published by Texas A&M AgriLife Extension Service, as it relates to:
___ Use the 4-H program to develop youth leadership, life skills, and service to community.	Charter Application
___ Conduct programs in accordance with Texas A&M AgriLife Extension Service and Texas 4-H Youth Development Program rules and guidelines.	Charter Agreement
___ Provide equal opportunities in programs and activities, and education to all persons regardless of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, or gender identity.	Bylaws or Standing Rules
___ Use the 4-H name and emblem in accordance with 4-H policies.	Employer Identification Number
___ Be administered locally by the county 4-H office of the Texas A&M AgriLife Extension Service.	Banking and Financial Institutions
___ Follow all rules and requirements of adult volunteer service to youth in accordance with Extension Volunteer Standards outlined by Texas A&M AgriLife Extension Service.	Financial Accountability & Reporting
___ Follow and abide by the most current Texas 4-H Financial Management Guidelines.	Other Club/Group Charter Requirements
	___ Secure adequate and appropriate meeting facilities for the club/group to facilitate the implementation of the 4-H program of this Chartered Organization.
	___ Surrender all financial assets held in financial institutions and property/inventory assets upon dissolution of the Chartered Organization to the county Extension agent or representative.

# 2026-2027 TEXAS 4-H CLUB/GROUP CHARTER AGREEMENT (Page 2)

As a recognized and chartered club/group under Texas 4-H Inc., the following bylaw articles are required and understood to be non-negotiable articles for every Texas 4-H club/group. ***The following articles have been included in the current club/group's bylaws and are recognized as rules for the club/group whether written or not written within the published document. If contradictions exist within charter documents, the following Articles supersede all other documents.***

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## ARTICLE VIII: FISCAL ACCOUNTABILITY

The 4-H club/group shall adhere to all guidelines related to financial accountability as outlined in the Texas 4-H Youth Development 4-H Club Financial Management Rules and Guidelines.

## ARTICLE IX: CLUB DISBANDMENT

Upon the disbandment of the club, all real property, including money, equipment and land shall become the property of the County 4-H Program for care and disposition and authorizes the Texas A&M AgriLife Extension Service and County Extension Agent(s) full rights to access bank records, bank funds, and all other banking authority. This also applies to all inventory and assets acquired by and/or owned by this organization. The last official duty of the club's manager shall be to affect the transfer of club property and to turn over club records to the County Extension Agent or other Extension designees.

## ARTICLE X: AMENDMENTS

These bylaws may be amended at any regular meeting of the club by a two-thirds vote of the members present, provided that the proposed amendments have been presented to the club in writing and filed with the secretary at the previous meeting of the club. Amendments must not conflict with the basic 4-H philosophy or the Texas 4-H Club/Group Charter Agreement. These amendments are effective upon the affirmative vote of the members present.

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**Club/Group Agreement:** This Club/Group Charter may be revoked at any time by an official representative of Texas A&M AgriLife Extension Service directly responsible for administering the 4-H program covered by this Charter. This authorizes the Texas A&M AgriLife Extension Service employee (below) or their representative full access to retrieve banking records, funds, and authority of any financial institution accounts (checking, savings, investments, etc.) held by this Chartered Organization. Furthermore, by submitting this charter agreement, we understand and agree that the Chartered Organization will follow the standard Texas 4-H Club bylaws.

**We further agree that our Club/Group bylaws can in no way contradict the standard Texas 4-H Club bylaws, nor can they violate the Texas 4-H Rules and Guidelines.**

1. Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
*Club Manager or Adult Volunteer Leader directly involved with the club.*

2. Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
*Signature Authority of Financial Accounts of Chartered Organization (Someone on the signature card other than the person signing on line 1)*

Approved by:

3. Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
*County Extension Agent, Texas A&M AgriLife Extension Service Representative or Cooperative Extension Program Representative*

*Initials and signatures are required before application is accepted.*

# TEXAS 4-H ANNUAL CLUB/GROUP FINANCIAL REVIEW

Review of the 2025–2026 Year:

A Snapshot from \_\_\_\_\_, 2025 through \_\_\_\_\_, 2026



All 4-H clubs or groups with a bank account under the Texas 4-H Inc 501(c)(3) umbrella, must complete an annual financial review to maintain their charter status. This form should be completed and submitted to the County Extension Office during the chartering process. This annual review should be based on the past twelve-months at time of review because of the chartering timeline. Members of the review team should be adults knowledgeable of basic bookkeeping/banking skills and NOT be affiliated with the club/group or County Extension Office.

Club Name:		EIN:
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### Account Information

Bank Account #1	Bank Name	Account Type	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
	Signers on Account	Balance at Time of Review:		
Bank Account #2	Bank Name	Account Type	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
	Signers on Account	Balance at Time of Review:		

The signers on the account(s) above must be from two different families and currently enrolled 4-H adult volunteer leaders.

Does the club account have a debit card?  No  Yes and the card is in possession of: \_\_\_\_\_

### Online Payment Systems (venmo, paypal, etc) and emails associated with them:

System:	Email:	System:	Email:
System:	Email:	System:	Email:

### List any Expenses without receipts and/or transactions that raise question/concerns.

Date	Check #/Debit Card Entry	Payee	Item(s)	Reason/Concern

### Account Reviewers Certification

We, the undersigned, have examined the financial records of the above-named club/group and found them to be:

In Order     Not in Order     In Order, but in need of better organization/record keeping noted on page 3

Reviewer's Printed Name	Occupation or Title	Signature	Review Date

Reviewers cannot be associated with this club or any Extension Office. (The club manager cannot be a reviewer.)

### Extension Agent Review & Certification

I, the undersigned, Extension Agent have reviewed this financial review of the above mentioned 4-H club/group and certify that all concerns and recommendations have been addressed, and the club/group is following sound financial practices to continue being chartered as part of Texas 4-H.

I certify that all signers on bank accounts listed above are currently enrolled 4-H adult volunteers

Printed Name	Title	Signature	Date

All signatures are required in all sections before submitting online



