1. **What is an EIN?**

*The Employee Identification Number (EIN) is an identifier for an organization; like a Social Security Number for individuals.*

1. **How do 4-H units and VMOs obtain an EIN?**

*When a 4-H unit or VMO receives an official charter, the State 4-H Office will send the assigned EIN information to the county 4-H office.*

1. **Why do 4-H units need an EIN?**

*Banks require a tax identification number (TIN) when opening accounts. For organizations, like 4-H, an EIN is used only for opening an account.*

1. **Does every 4-H unit need to obtain an EIN?**

*Every 4-H unit that is chartered by the State 4-H Office is required to have an EIN assigned.*

1. **Does every bank account within a 4-H unit or VMO need a separate EIN?**

*No, the EIN is specific to a 4-H unit. All bank accounts for a single unit or VMO should use the same EIN.*

1. **The University of California 4-H YDP “authorizes” various groups to use the 4-H Name & Emblem. But, what is an eligible organization when it comes to tax exemption?**

*Chartered 4-H units, VMOs and formally recognized affiliated 4-H organizations under the umbrella of the university’s 501(c)3 status are considered as tax-exempt.*

1. **What about 4-H military clubs?**

*4-H clubs located on military installation sites do not need an EIN as these clubs do not handle money nor do they have bank accounts. Any fundraising conducted by these clubs must be sponsored by an appropriate private 501(c)(3) organization (i.e., a military Officers’ Wives Club) that handles funds on behalf of the military installation’s child and youth programs. These funds are not managed by 4-H YDP staff and are not reported in the 4-H annual financial reporting.*

1. **What if my unit dissolves, what happens to my EIN?**

*Once an EIN has been assigned to a 4-H unit, it becomes the permanent Federal taxpayer identification number for that unit. The EIN will still belong to the 4-H unit and can be used at a later date, should the unit become active in 4-H again.
\*\*Only 4-H units and VMOs that have not been assigned to use the standard CA 4-H EIN need to complete the* [*Notification of 4-H VMO\_Unit Dissolution Form*](http://4h.ucanr.edu/files/177680.docx).

1. **Why do some 4-H units now use the same assigned EIN?**

*As of summer 2014, the University of California Office of the President began a transition plan for newly chartered 4-H units and VMOs to begin using a shared EIN, assigned by IRS. 4-H units and VMOs chartered on or after summer 2014 will use the shared EIN. All 4-H units and VMOs chartered prior to summer 2014 will continue to use the unique EIN issued by the IRS. If county 4-H staff have questions about the EIN currently assigned to a 4-H unit, staff can login into* [*https://ca.4honline.com*](https://ca.4honline.com) *and view a club’s profile page, where the EIN field will display the assigned number. That number should match all files maintained in the county 4-H office.*

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