

STATE OF OHIO
DEPARTMENT OF TAXATION
SALES AND USE TAX
BLANKET EXEMPTION CERTIFICATE

Ohio 4-H Youth Development and Chartered Ohio 4-H clubs/affiliates are exempt from paying Ohio sales tax on items they purchase for their group because they are a not for profit organization.

This exemption only applies to the 4-H club/affiliate and does not extend to individual members or volunteers.

Complete the form as follows:

- Vendor's name - the business you are purchasing from
- Valid Reason – Revised Code of Ohio, Section 5739.02 (B)(9) To conduct Ohio 4-H Youth Development educational programs under the Ohio State University
- Purchaser's name – Ohio 4-H Club name or Authorized 4-H Affiliate name making the purchase and the Club EIN#
- Address – Of club/affiliate
- Signature – Advisor or authorized individual
- Vendor License – leave blank. The club/affiliate is not a vendor.



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Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

_____ (Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Purchaser's type of business

Street address

City, state, ZIP code

Signature

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

2012 - Maintaining Tax Exempt Status - Ohio 4-H Clubs/Affiliates

- **4-H Clubs/Affiliates are responsible to maintain their tax-exempt status**
 - Keep records in club files
 - Newly organized 4-H Clubs/Affiliates must complete the Ohio 4-H Tax Exemption Authorization Form and submit it to the State 4-H Office.
 - Click here: [Ohio 4-H Tax Exemption Authorization Form](#)
 - Click here: [Ohio 4-H Tax Exemption Authorization Letter to All 4-H Clubs/Affiliates](#)
 - File necessary 990 or 990-ePostcard with the IRS by May 15th each year
 - If you are unsuccessful STOP do not call the IRS if instructed. Keep documentation from the IRS in club files – including confirmation of successful filing and documentation of unsuccessful attempts to file the 990-N (ePostcard). It is better to try and fail rather than not to attempt to file.

- **4-H Clubs/Affiliates must maintain their Employee Identification Number (EIN) (TIN)**
 - EIN is needed regardless of fundraising/treasury activities
 - EIN is assigned to the 4-H Club, not to any individual

- **IRS Application for EIN (Employer Identification Number) - SS-4 form**
 - Form can be found at: <http://www.irs.gov/pub/irs-pdf/fss4.pdf>
 - Sample for completing the SS-4 found at: http://www.national4-hheadquarters.gov/library/SAMPLE_SS-4v9-12-07.pdf
 - Social Security Numbers are required on the SS-4 forms (online or paper); IRS discards the Social Security Number upon assigning the EIN.
 - Keep the IRS confirmation issuing the EIN with the 4-H group's financial records and file with the County 4-H Office.

Updates to the 4-H SS-4 Sample (10/26/11)

 - Apply using a unique name for your club/affiliate by adding the county name. (example: Clever Clovers 4-H Club of Adams County)
 - Club names should first be approved by local county 4-H Professional
 - Under Item 9a, check "Other" and write "The Ohio State University".
 - Under Item 9a, under "Group Exemption Number (GEN) if any", LEAVE BLANK. (Do not use "2704" as the GEN number it has been discontinued. The Ohio State University GEN number has not yet been released.) Item 18 should be checked "No".
 - Follow the SS-4 Form example to complete the remaining Items.
 - The most effective way to submit the SS-4 form to the IRS is to FAX the form to the following number: 1-859-669-5760.

**A new 4-H sample of the SS-4 form will be posted
after the Ohio 4-H GEN is in place.**



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Changing contact information for an existing EIN

IRS no longer has a form available to update the EIN contact information, and the IRS asks entities updating their information NOT to submit a second EIN application. Instead, the IRS asks that the entity send a letter, on company letterhead, if available, providing the name and Taxpayer Identification Number of the current contact person. Be sure to include the entity's complete name, EIN, and mailing address so they can correctly identify your IRS account. The entity should send the letter to the following IRS campus: **Send Letter or Fax to:**

Internal Revenue Service
Stop 343G
Cincinnati, OH 45999
Fax Number: 859-669-
5748

Confirmation - The IRS will send a letter confirming their receipt of the updated information. If the entity has not received the confirmation letter within 60 days, it should fax a copy of the original letter, annotated "Second Request", to the campus that services the entity's state.

Cancelling an EIN – Closing Your Account

Reference:

<http://www.irs.gov/businesses/small/article/0,,id=177073,00.html>



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