**Amendments to Constitution/Bylaws for \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 4-H Club**

**Add to: Purpose of Club**

The Club is organized exclusively for charitable and educational purposes including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**Add ARTICLE: Affiliation with UNL Extension and Nebraska 4-H Foundation**

The Club agrees to comply with all applicable UNL Extension policies and procedures governing Nebraska 4-H and agrees that the County 4-H Youth Development Professional has all necessary and proper authority to oversee the Club to ensure the Club’s compliance. Nebraska 4-H Foundation is authorized to include the Club in a group tax exemption. The Club will supply all necessary documentation to ensure the Club’s inclusion in a group tax exemption.

**add Article: Fiscal Operations**

*Section 1: Fiscal Policies*

The Club will follow all University of Nebraska–Lincoln Extension fiscal policies, as well as state and federal regulations.

*Section 2: Fiscal Year*

The Nebraska 4-H fiscal year is January 1 through December 31.

*Section 3: Employer Identification Number (EIN)*

If the Club handles money, it will obtain and maintain an EIN.

*Section 4: Required Financial Reporting*

The Year End 4-H Club Treasurer’s Report must be submitted to the county extension office every year by the date established by UNL Extension. In addition, an annual IRS 990 filing (Form 990, 990EZ, or 990N) must be filed by May 15 for the previous tax year. The extension office will file 990-N. If the Club is not eligible to file a 990-N, the Club is responsible for filing any other Form 990.

**Add ARTICLE:** **Use of Club Revenue**

No part of the net earnings of the Club shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the Club shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II above. No substantial part of the activities of the Club shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Club shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of this constitution the Club shall not carry on any other activities not permitted to be carried on (a) by a corporation or unincorporated association exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, or unincorporated association contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**Add Article: Dissolution**

Upon dissolution of the Club, the members agree that all real property, including money, equipment and land, shall become the property of a recognized 4-H club or group with the approval of the local 4-H Council and the county Extension Educator responsible for 4-H. The last official duty of the club’s organizational leader shall be to transfer club property and club records to the Extension office. Disbandment of assets of the club will be handled following the procedures outline in the Nebraska 4-H Policy and Procedure Handbook.

Due to the need to amend the constitution/bylaws to include information required by the IRS so as to be included in the group tax exemption

And

Since the timeframe for the application is such that the Club will likely not meet to review these amendments,

We, as club leader and club president, on behalf of the Club, do approve these amendments.

Signature of Club Leader: Date:

Signature of Club President: Date: