



TEXAS 4-H

Chartering Instructions 2016-2017

TEXAS A&M
AGRILIFE
EXTENSION

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15-2017-TLepley

The Texas A&M AgriLife Extension Service is committed to protecting its 4-H program, members, the 4-H name and emblem in Texas and the country. 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.

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.

With changes at the national level, chartering is now state-based. As a result, all Texas 4-H clubs/groups must charter to receive permission to operate and use the name/emblem of 4-H.

More specifically, this document provides an overview, as well as instructions, for both county offices and club/group leadership, to understand the need and requirements for chartering a 4-H club/group in Texas.

PURPOSE OF ESTABLISHING AND CHARTERING A 4-H CLUB/GROUP

Chartering is a legal process which allows faculty to verify the financial status, business (with list of officers, volunteers, etc.) and legal documentation for each group operating in the name of 4-H. The chartering of a local 4-H club or group by the Texas 4-H Office allows the club or group authorization to use the 4-H name and emblem, and be recognized as an Internal Revenue Service 501(c)3 not-for-profit group under the umbrella of Texas 4-H, Inc.

WHAT IS A CHARTER?

A 4-H charter is a “permit” issued annually for use of the 4-H club name and emblem. It allows a group to function with all the rights and privileges of 4-H membership. Once a club/group is officially chartered, the county office can download a letter from 4-H CONNECT with the club name and 4-H year to validate their charter recognition for the current 4-H year.

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.

WHAT DOES A CHARTER PROVIDE?

A chartered 4-H Club/Group under Texas 4-H, Inc. provides 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/contests.
- IRS recognition as an entity under a 501c3 not-for-profit organization.

4-H Clubs/Groups who are not chartered are not allowed to use the 4-H name and emblem and are NOT considered a 501c3 organization, therefore required to pay income tax annually.

WHO MUST BE ESTABLISHED AND CHARTERED IN ORDER TO USE THE 4-H NAME AND EMBLEM?

In Texas, all 4-H community, project, and activity clubs, SPIN clubs, or groups must be annually chartered. For a club/group already established under Texas 4-H, Inc., the chartering process should be completed by July 15th of each year. 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
- State and District AE4-H Associations

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. See example of MOU letter on page 7.

BEFORE ESTABLISHING A NEW 4-H CLUB/GROUP, PLEASE REMEMBER:

- The club/group must have a name that does not discriminate, offend or intimidate others from joining.
- Meeting location, day and time that is public for others to visit and join.
- 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.
- Commitment from adults/families for the club/group to remain in operation for at least five years.

READ! READ! READ! READ! READ!

NEW FOR 2016-2017 YEAR REGARDING FINANCIAL MANAGEMENT OF A 4-H CLUB/GROUP

Starting for the 2016-2017 if a 4-H Club/Group DOES NOT HAVE, OR WILL NOT HAVE, A BANK ACCOUNT AND ANY PHYSICAL ASSETS AT ANYTIME DURING THE 2016-2017 YEAR, they DO NOT have to have an EIN number, file a budget, provide bank accounts/information, or conduct an annual review of finances.

This means that a 4-H Club/Group CANNOT collect club dues, host any fund raisers, or accept donations/sponsorships, or handle any money. If a club wishes to do any of the above, or think they will be in any of the positions above at any time during the year then they will be required to recharter for the 16-17 year and present a EIN, bank account statement, approved budget, and conduct an annual review of finances and file necessary IRS 990 form(s).

THIS OPTION DOES NOT ALLOW FOR A CLUB MANGER/ADULT OR YOUTH TO MAINTAIN ANY CLUB/GROUP FUNDS IN PERSONAL FINANCIAL ACCOUNTS OR IN CASH!

REQUIREMENTS TO ESTABLISH A NEW CLUB/ GROUP OR CHARTER AN EXISTING 4-H CLUB OR GROUP IN TEXAS

Below are the minimum requirements necessary for establishing/ chartering a club or group under Texas 4-H, Inc. County Extension Offices may have additional requirements related to financial records, audits, membership, etc.

REQUIRED FOR ALL 4-H CLUBS/GROUPS

1. Charter Application
Every club/group must submit an online chartering application through the Texas 4-H CONNECT system (It will show up as an EVENT under ADULT profiles called: 16-17 CLUB ESTABLISHMENT AND CHARTERING). The form, and necessary uploads, can be completed by either the county Extension office or the club/group manager. (The county Extension office will decide the procedure each county will follow.) Once the charter application has been completed and required documents uploaded, the club manager/county office will submit for review at the county and then the state level.

A worksheet has been created and provided to assist the County Extension Agent and volunteer in collecting and organizing all required information for the online form. Do not upload the worksheet; it is for guidance only.

2. Bylaws
 - A complete set of bylaws must be provided which includes a dissolution clause indicating residual dollars and resources (assets) purchased through the club will become property of the county 4 H program should the club/group dissolve.
 - The list of officers and their duties should match the list of officers elected annually.
 - Bylaws are required to be uploaded annually.

REMINDER: Bylaws, Budget, Bank Statement(s), Annual Financial Review are uploaded as one pdf scanned document for the 16-17 year. To avoid approval delays, please ensure that all documents are clear and can be easily read.

ADDITIONAL REQUIREMENTS FOR ALL 4-H CLUBS/ GROUPS WHO HAVE OR WILL BE HANDLING ANY FUNDS AND/OR HAVE A FINANCIAL ACCOUNT

3. Employer Identification Number or EIN
 - Upon the 4-H club/group being established they must apply, and receive, an Employer Identification Number (EIN), from the Internal Revenue Service.
 - All EIN's are applied for and received through the Internal Revenue Service.
 - 4-H clubs/groups who are being 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.
 - For additional information on applying and managing a 4-H club/group EIN refer to the information provided in a later section.
4. Budget
 - Each 4-H club/group who has a bank account or accepts, disburses, and/or manages any monies during the 4-H year must present an annual budget.
 - The approved budget must be included in the annual chartering information.
 - The complexity and detail of the budget is up to the club and amount of funds managed annually.
5. Bank Accounts/Information
 - Annually, the 4-H club/group will provide a copy of the most current bank statement for each of the accounts the club/group manages.
 - Bank account requirement - all bank accounts require two signatures, one youth (club treasurer) and one adult (club manager), and these individuals must be from different families. Verification of account activity and/ or signature card may be requested at any time by the Texas A&M AgriLife Extension Service or Texas 4-H, Inc.
6. Annual Review of Finances
 - Annually, working with the County Extension Office/ Agent, the 4-H club/group will conduct a financial review of all funds. This review will be conducted by adults NOT associated with the club/group and the review will

be provided as part of the chartering process. This may mean that the financial review is conducted during the year, and not at the end or beginning of the fiscal year.

- Once a review time has been established, the club/group is encouraged to remain on that review schedule for the following years.
- For more information on the Financial Review, refer to the Texas 4-H Financial Management Rules & Guidelines Document and the Texas 4-H Youth Development Program Annual Club/Group Financial Report.

PROCESS FOR CHARTERING A 4-H CLUB/GROUP

Below are the steps for completing the chartering process:

1. County 4-H Coordinator should meet with club/group leaders annually to explain the requirements for club/group chartering. (Can be most effective incorporating it into club manager/project leader trainings conducted during this period.)
2. County Extension Agents should distribute necessary information along with a deadline date for all information to be submitted back to County Extension Office by club managers/project leaders. (State deadline for chartering an existing club is July 15th, so county deadline should be established early to allow for any follow-up and “late” submissions.)
3. Club managers/project leaders responsible for club/group will complete worksheet and gather all information needed for the chartering process. Information will be scanned into pdf format by either the club manager or county office. (Smart phone apps such as Genius Scan can be used for taking scans of documents and submitting).
Information required to be collected, scanned into one (1) pdf file, and uploaded during application process:
All 4-H Club/Groups
 - Bylaws for all new club/groups or for existing club/group and revised bylaws.
 4-H Club/Groups With Financial Accounts
 - Budget for all club/groups who have money/bank account(s).
 - Bank Statement(s) for all club/groups who have funds.
 - Annual Financial Review Form for all existing clubs more than 6 months old and who have bank account(s).
4. For new club/group having a financial account, the club must also upload the EIN verification letter from the IRS into the “EIN Verification New Club or Revised EIN#” box. Any club/group that has had to request a NEW EIN will need to upload the new verification document as well.
5. Once chartering information is gathered and scanned into a pdf format file, either the County Extension Office or the club manager can log into 4-H CONNECT and complete the Club Establishment and Chartering event under their adult profile (it is listed as an event).
6. Once all information is complete and documents uploaded, the charter will be submitted. The county Extension office will then review all the information to ensure 100% correctness

and completeness. (COUNTY AGENT/OFFICES: This is completed through the same process as an event).

7. Once reviewed on the county level and submitted, the application will be reviewed at the state level. If complete, the state office will accept the charter and turn club from CLOSED to CHARTERED in 4-H CONNECT. This will then allow 4-H members and adults to enroll under that club.
8. If information is incorrect or incomplete, it will be returned back to the person who submitted the application with an explanation of corrections needed. During this time, the club/group will remain unable to enroll by youth and/or adults.

HOW TO ENSURE CHARTERING OF YOUR CLUB/GROUP WITHOUT DELAYS

- Ensure the name of the 4-H club/group, the name of the club bank account, and the IRS EIN verification letter match exactly. If they do not match, either the club manager and/or County Extension Agent needs to work to correct the issue and ensure consistency among all documents.
- Do NOT upload blank pdf documents.
- If the club has a budget, but no bank account then a detailed explanation needs to be written and uploaded. Note: It is highly recommended that any club/group which receives any funds throughout the year have their own bank account and is not co-mingling funds with any other club/group/person.

REVOKING OF A CHARTER FOR A CLUB/GROUP

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 National 4-H Headquarters procedures. Examples include, but are not limited to, clubs that do not meet the minimum number of members requirement, no enrolled adult volunteers, not submitting requested paperwork in a timely fashion, members not enrolled on 4-H CONNECT, lack of financial accountability, not submitting a IRS990 for three (3) consecutive years regardless of club having money, etc. The Texas 4-H Rules and Guidelines provide more information on revoking 4-H club charters.

NOTE:

Clubs/groups will not be visible for enrollment for youth and/or adults until the club has been fully chartered for the 2016-2017 4-H year.

BEST PRACTICE MANAGEMENT TIPS / HINTS FOR THE EMPLOYER IDENTIFICATION NUMBER

Information gathered from IRS publication 1635 (Revised 4-2011): "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 of the items that are sent to the IRS pertaining to the 4-H club/group.

EIN Number and Tax Exempt Organizations (4-H)

IRS Section 501(c)(3) Organization

This is an organization that 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.](#)

Exempt from 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 or not the organization has formal tax exempt status. Most organizations not required to file a Form 990/Form 990-EZ or Form 990-PF are required to submit a Form 990-N, e-Postcard. Refer to the table below to determine which form your club/group should submit.

TEXAS 4-H, INC AND EIN NUMBERS

Below are the suggested best practices for County Extension agents/offices, club managers, and/or other volunteers responsible for the financial management of the 4-H program to use in the various situations.

New 4-H Clubs/Groups and EIN's

New 4-H clubs/groups forming and planning to manage funds within the Texas 4-H Youth Development Program are required to file and have an EIN prior to being chartered. EIN's can be applied for through the IRS.gov website (do not use a .com, .net, or other site). Once you apply via the IRS.gov website you will receive your EIN immediately. You can then download, save, and print your EIN confirmation notice.

Other Issues a Club/Group May Experience Related to EIN's

- **Lost EIN.** You can contact the IRS at 800-829-4933 during the operation hours of 7 am to 10 pm, Eastern time. The assistor will ask you for identifying information and provide the number to you over the telephone number, as long as 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 address to that of the county Extension office.
- **Cannot Locate the EIN or Person Who is 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 you will need to file for a new EIN and the steps listed under the New Clubs and EIN section can be followed. 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.

WHICH FORM DO I SUBMIT?

Exempt organizations usually file a Form 990 series return plus other returns that apply (such as employment or excise tax returns). The exempt organization forms which Texas 4-H will use are listed below:

Form Number	Form Name	Who Should Use this Form
Form 990-N	e-Postcard	Clubs/Groups who have made under \$50,000 in gross revenues for the year.
Form 990	Return of Organizations Exempt From Income Tax	Clubs/Groups who have made over \$50,000 in gross revenues for the year.
Form 990-EZ	Short Form Return of Organization Exempt From Income Tax	Clubs/Groups who have made over \$50,000 in gross revenues for the year.

ACCEPTED DOCUMENTATION FOR 4-H CLUB/GROUP EIN

One of the requirements for chartering a 4-H club/group is to be able to verify the club/group EIN. The Texas 4-H Youth Development Program and Texas 4-H, Inc. will accept one of two forms of verification for this process. The two accepted documents are:

- Internal Revenue Service Determination Letter (see sample on page 8). This letter is provided by the IRS upon a club/group applying for an EIN. The letter will indicate the name of the club/group, the contact person, and the EIN.
- Confirmation of an ACCEPTED 990 Filing. If your club/group has been able to use the on-line electronic filing of your annual form 990-N (e-postcard) and it was ACCEPTED, you may use the accepted confirmation as EIN verification. Make sure the verification has the name of the group and the EIN listed on the confirmation.

Suggested Steps to Acquire a Copy of the IRS Determination Letter

1. Contact the club/group manager and/or treasurer and first see if they have the determination letter that was sent from the IRS when the EIN was initially requested.
IF THEY HAVE IT, THE PROCESS IS COMPLETE. IF NOT, PROCEED TO STEP 2!
2. If the club/group manager and/or treasurer does not have the determination letter, try to determine who was the original contact (person who filed for the EIN). If you can find this person, ask them to call the IRS and ask for another determination letter for the club/group. HINT: Have the contact person update the contact name and the address of the EIN. You may use the County Extension Office address on the EIN, but have the current club/group manager as the contact individual.
IF YOU ARE ABLE TO GET THE EIN CONTACT TO HAVE ANOTHER DETERMINATION LETTER SENT AND UPDATED WITH CURRENT CONTACT NAME AND ADDRESS, THE PROCESS IS COMPLETE! IF NOT, PROCEED TO STEP 3!
3. If you do not know who the contact for the EIN is, or if they are no longer involved in the program (or cannot be located), then the best option is to apply for a new EIN using one of the methods explained on the previous page.

EIN TIP: If a club/group has to 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.

TEXAS SALES TAX AND 4-H CLUBS/GROUPS

Currently, all Texas 4-H clubs/groups are required by Texas law to pay state sales tax on any purchases of goods, equipment, and supplies purchased. 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/groups have to apply individually. There is NO 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.

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.

SALES TAX TIP: In many cases when only a few purchases are being made each year, it is much easier to pay the Texas sales tax, than applying for and maintaining required documentation and filings. For more information about Texas state sales tax, please refer to the Texas Comptroller of Public Accounts sales tax website at: www.window.state.tx.us/taxinfo/sales/.

TIMELINE FOR ANNUAL CHARTERING OF A 4-H CLUB/GROUP

May

- County Extension Agent (4-H Coordinator) meets with Club Managers and distributes information for annual chartering process.

May 15th-July 15th

- Club managers complete charter application and provide application, bank statement(s), and budget to County Extension Office.
- Provide a new/revised set of bylaws.
- County Extension Office uploads all documents in a pdf format into club area of 4-H CONNECT.

July 16th

- All 4-H Clubs in Texas will go to a "CLOSED" status in order for the review process to start.

July 16th-August 14th

- State 4-H Office reviews club charter application and supporting documentation. Clubs having all chartering information complete and correct will have status changed to "Chartered."

August 15th

- 4-H enrollment opens for new 4-H year (Sept 1 to Aug 31) and youth can sign up for 4-H only in clubs which have been chartered and are active.

August 15th-October 1st

- Chartering letters uploaded to 4-H club/group in 4-H CONNECT.

September 15th - January 15th

- Filing of Club/Group 990 Forms with IRS by ALL clubs/groups.

MANAGEMENT OF ADMINISTRATIVE CLUBS FOR 2016-2017

All administrative clubs (Delivery mode: 9) Administrative/Organization Unit) such as Adult Leaders, Youth Boards, or 4-H Councils for the 2016-2017 year must be chartered and will have an ACTIVE (Chartered) Status in 4-H CONNECT. This means that it will be an "open" club for youth and adults to enroll under, unless the County Extension Office adjusts the club information.

This change will allow County Extension Offices/Agents to access chartering information and Texas 4-H, Inc. determination letter.

TO LIMIT ENROLLMENT IN ADMINISTRATIVE CLUBS/GROUPS

1. Log into 4-H CONNECT
2. Click on Enrollment tab and then on the Clubs Icon.
3. In the list of clubs, click the edit button beside the administrative club you wish to limit enrollment in.
4. Once in the club information, there is a line in the first section called: Maximum Number of Youth.
5. Using the pull down tool, change the number to "1".
6. Scroll to bottom and save changes.
7. After the new 4-H year has started, select one 4-H member (Agent/Support Staff child, or senior leader youth) who has re-enrolled and "enroll" them in all your administrative clubs. This will now lock any other youth from enrolling in those clubs.



TEXAS COUNTY

EXAMPLE LETTER
MEMORANDUM OF UNDERSTANDING - USE OF 4-H NAME and EMBLEM

Produced on Agency Letterhead

<Date>

<To>

<Address>

Dear _____,

This letter summarizes an agreement between the _____ County 4-H Program and the _____. This group is authorized to use the 4-H name and emblem in support of the _____ county 4-H program. The authorization period is from _____ to _____.

We, the undersigned, sign this agreement with the understanding that:

- 1. The group will conduct business and practices that are in the best interest of the _____ county 4-H program and enrolled youth.
2. Should this group dissolve, any funds that are raised in the name of 4-H or through use of the 4-H name and emblem or any equipment/asset purchased by the group, will become the property of the _____ county 4-H program.
3. This agreement may be revoked if the group conducts any practices that are not in the best interest of the 4-H program.
4. The 4-H name and emblem will be used in accordance to National 4-H Headquarters rules and guidelines.

Signed:

County Extension Agent

Organization Official

Date

Date

Joe Brown, CEA-4-H
Texas A&M Agrilife Extension Service
123 Main Street
Anytown, TX 12345
Phone: 123-456-7890 E-mail: agentjoe@ag.tamu.edu



X

 **IRS** DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OGDEN UT 84201-0023

003844.246079.0010.001 1 MB 0.404 532



Date of this notice: 09-14-2012

Employer Identification Number:
12-1234567

Form: SS-4

Number of this notice: CP 575 E

For assistance you may call us at:
1-800-829-4933

 Club Name
Club Address
Club City, State, Zip

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

003844

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN [REDACTED]. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for formal recognition of tax-exempt status, most organizations will need to complete either Form 1023, Application for Recognition Under Section 501(c)(3) of the Internal Revenue Code, or Form 1024, Application for Recognition of Exemption Under Section 501(a). Submit the completed form, all applicable attachments, and the required user fee to:

Internal Revenue Service
PO Box 12192
Covington, KY 41012-0192

The Pension Protection Act of 2006 contains numerous changes to the tax law provisions affecting tax-exempt organizations, including an annual electronic notification requirement (Form 990-N) for organizations not required to file an annual information return (Form 990 or Form 990-EZ). Additionally, if you are required to file an annual information return, you may be required to file it electronically. Please refer to the Charities & Non-Profits page at www.irs.gov for the most current information on your filing requirements.