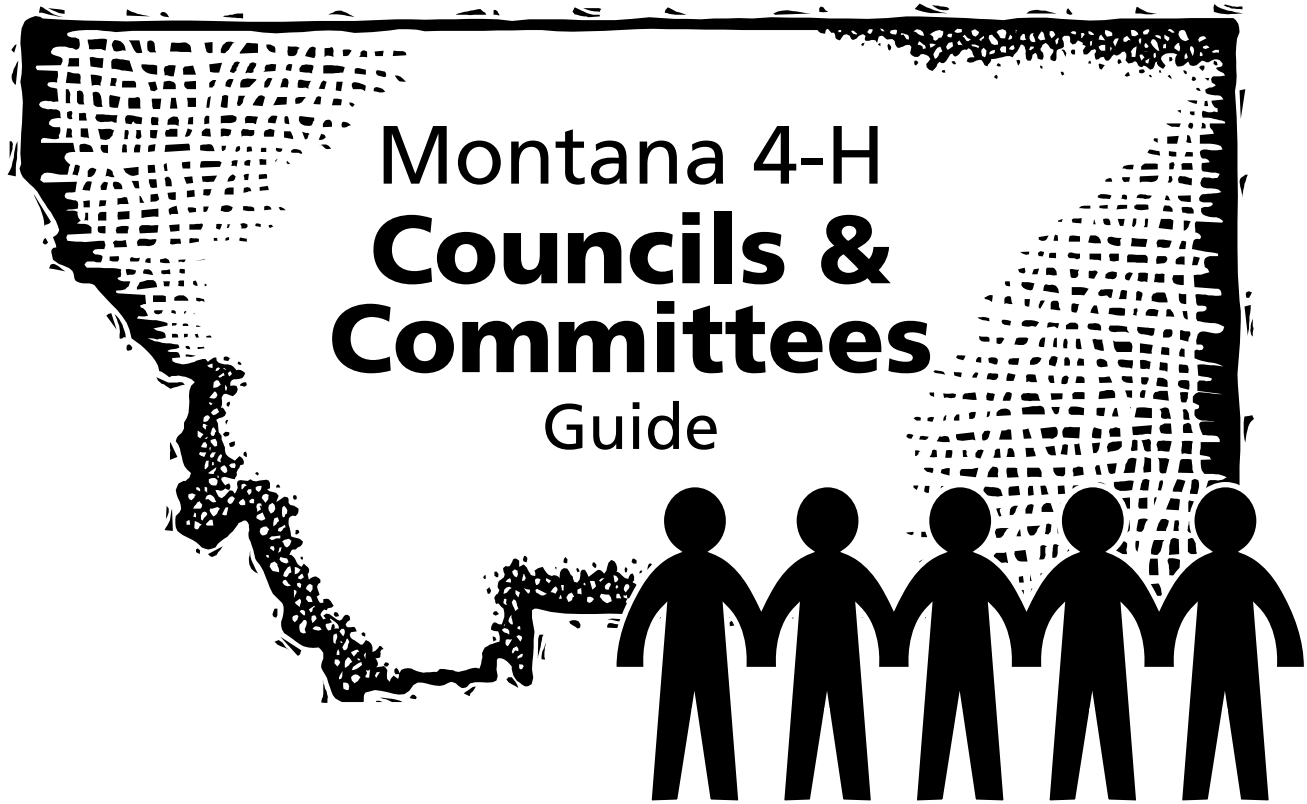




Montana 4-H Center
FOR YOUTH DEVELOPMENT



Montana 4-H
**Councils &
Committees**
Guide

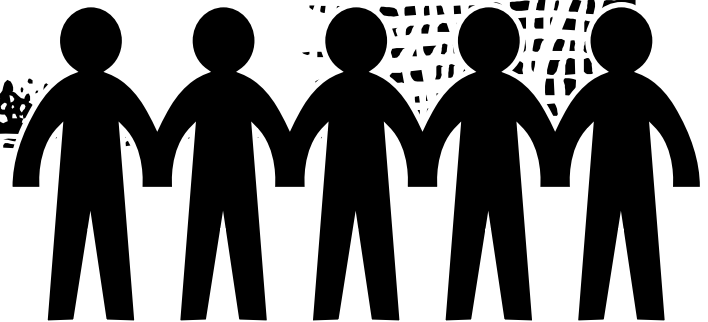


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The Montana State University Extension Service
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WELCOME

Thanks for participating in the governance of your local 4-H program. Your county 4-H council, the district council and the Montana 4-H Council are three key elements to a strong 4-H program built on local decision-making and determination. Whether you are new to 4-H or a long-time participant, this handbook is designed to give you some tips, guidance and direction for a more effective county 4-H council. By incorporating some of the tried and tested ideas in this handbook, your county 4-H council can become a strong advocate for youth development in your county, district and within the state.

Your county 4-H council is a key element of an effectively functioning 4-H program, because your council depends upon parents and other participants for representing the interests and values of local 4-H families. Every county should have a county 4-H council that represents all 4-H clubs within the county.

The District Council is comprised of representatives from each county council, and makes decisions regarding district events (like the district leader's meeting, trainings and other activities). In Montana there are eight districts. Districts are listed on page 40.

The Montana 4-H Council is the state level board that represents all leaders and includes two representatives from each district. This board provides key advice and direction to the state 4-H staff and other groups working on behalf of Montana 4-H.

Please use this handbook often to give you ideas, guide your deliberations, and provide guidance as you work with others to make your county 4-H council the best it can be.



PURPOSE, STRUCTURE AND MEMBERSHIP

PURPOSE

4-H councils have been around almost as long as 4-H itself. Most counties have a 4-H council composed of adult volunteer leaders and youth members who give guidance to the county 4-H program. An effective county 4-H council, with diverse membership, can be a source of strength for a county 4-H program.

The county 4-H council is the advisory group to the county Extension agents. The county 4-H council works with the Extension agent to develop, implement, and evaluate educational programs based upon the needs of the youth in the county. The partnership between youth, adult volunteers, and extension professionals is vital to the success of the 4-H program.

- The county agent has responsibility to ensure that a viable council is functioning.
- The council must work in partnership with the county Extension agent. Ongoing and regular communications are critical for a smooth, working relationship.
- The council plans and carries out events and activities of interest to all 4-H groups in the county. Such events would include speech and demonstration days, camps, tours, judging contests and social events.

RESPONSIBILITIES OF 4-H COUNCILS ARE:

- To promote and strengthen the county 4-H program and advise program development.
- To provide a communication link between the county Extension office and 4-H clubs.
- To advocate for the county 4-H program.
- To develop and encourage leadership, decision-making, communication and teamwork in both youth and adults.
- To hold title to any property owned by the 4-H council.
- To plan and conduct fund-raising activities necessary to carry out the work of the 4-H council.
- To prepare a budget of funds to carry out planned 4-H activities.
- To support education and leadership development for youth and adults.

STRUCTURE

The leadership structure of county 4-H councils can vary depending on the size and scope of the 4-H program. However, most councils include the following officer positions-

President-calls and presides at regular meetings.

Vice President-presides in the president's absence.

Secretary-keeps a record of the meetings and takes care of correspondence.

Treasurer-maintains financial records for the council and signs checks.

(Note: In some counties, the positions of secretary and treasurer are combined)

Where possible, no two executive officers should be from the same club.

Committees - the council may remain as one group or divide into committees. Committees support effective and efficient use of time and resources, and provide opportunities for expanded leadership development. Some examples of committees are found later in this manual. For an example of the leadership structure and the county 4-H council committee appointments please consult the appointment form and the sample bylaws included in the appendix of this handbook.

MEMBERSHIP

How councils define their membership also varies from county to county. In most counties though, all 4-H leaders can be members of the county 4-H council and can vote. In some counties, youth comprise 50% of the council membership while adult leaders form the other 50%. Some ways counties have defined membership include-

- President of each 4-H club or an alternate
- One adult leader of each club
- Members-at-large. The county 4-H council may select additional youth (such as ambassadors) or adults to serve on the council as necessary and desirable. This may be helpful in counties with less than 10 clubs.
- County Extension agent(s) provide support and advice.

LENGTH OF MEMBERSHIP

People serve on county 4-H councils for the length of their term of leadership (such as in the case of a club leader or club president) or for two to three years.

The chart on the following pages is designed to help you assess the diversity of your council representation and potential groups to solicit council members.

THE FUNCTION OF COUNTY 4-H COUNCILS

The following functions may be included in the work of county 4-H councils in cooperation with county Extension staff.

1. Assume responsibility for the development of a total county 4-H program based upon the needs of youth and the county situation.
2. Assume responsibility for carrying out the county's planned youth program of education, based upon the identified needs of youth.
3. Evaluate the total county 4-H program on a continuing basis.
4. Raise and manage funds to support the planned educational program.
5. Sponsor county recognition for 4-H members and leaders.
6. Publicize objectives and philosophy of 4-H work; serve in an advocacy role for the county 4-H program when necessary.
7. Assume responsibility for recruiting and training 4-H members and leaders for the county program.
8. Recommend policy for the county 4-H program when not determined by district, state or national regulations.
9. Represent the interests of the county 4-H program at other meetings or events.
10. Assume active leadership in the organization of new 4-H clubs and the establishment of new projects.
11. Assist in arranging for the county's full participation in all events and activities outside the county.

12. Assume responsibility of informing all other leaders about decisions made at council meetings.

13. Confer and cooperate with the county Extension staff to ensure a well-designed, educational program that benefits all youth.

14. Develop and maintain a vigorous, active membership that partners with the county Extension staff.

WHAT COUNTY EXTENSION STAFF CAN REASONABLY EXPECT OF COUNCIL MEMBERS

1. Fulfillment of commitments within agreed-upon deadlines.
2. Leadership rather than "followership" (initiation rather than response).
3. Organizational knowledge and ability.
4. Support in controversial situations.
5. Sensitivity to staff's organizational challenges and demands.
6. Easy access by phone or visitation.
7. Loyalty and confidentiality.

WHAT COUNCIL MEMBERS CAN REASONABLY EXPECT OF COUNTY EXTENSION STAFF

1. Attention to details of meetings, conferences, etc.
2. Wise use of time.
3. Prompt response to requests for information.
4. Adequate preparation for meetings in which council members must play a leadership role.
5. Meetings of agree upon deadlines, with notification if deadlines cannot be met.
6. Complete, concise and accurate information.
7. Candor in individual and organizational relationships.
8. Prompt return of phone calls or other forms of communication as appropriate.

YOUTH/ADULT PARTNERSHIPS

**Every time we teach a child something,
we keep him from inventing it himself.**

- Jean Piaget, educator

In our culture, adults make almost all decisions for children and then expect them to start out in the world at 18 or 19 years of age as model decision-makers—without giving them any experience in making decisions. In a culture of prolonged childhood, it is not surprising that an 18 year-old cannot make good choices if he/she has not been allowed to participate in choice-making. Often, our society expects children to act like adults without adequate preparation.

But in 4-H, this situation can be different. 4-H meetings are rare settings where what a 12- or 13 year-old does really matters. In 4-H clubs, what youth do can influence the success or failure of certain activities. If we want to help keep youth connected to the pulse of their communities and end the isolation and alienation of youth who feel divested of power, we have to bring youth into meaningful, decision-making roles.

In 4-H clubs, young people make decisions every time they meet. 4-H is one of the few places where young people can learn how to participate in the decision-making process precisely because the impacts of these decisions do not have the grand repercussions present in other parts of the community.

4-H councils provide another excellent avenue for youth to participate in making decisions with the guidance and support of adults who care.

The philosophy of working to create equitable partnerships between youth and adults is consistent with research on resiliency, adolescent development and principles of positive youth development. By working in true partnership, the developmental needs of young people are met while youth are in leadership roles, improving the community and organizations in which they live and operate. The ultimate goal of youth-adult partnerships is to bring young people into the planning and decision-making roles at all levels of the organization.

Bringing young people into leadership roles within the 4-H program has many benefits, for youth, for adults, and for the program itself. You do not have to wait years to experience the benefits—the payoff is immediate. Some groups move into youth-adult partnerships because they think it will be good for the children, only to discover that the real beneficiary is the organization.



BENEFITS

What are some benefits to 4-H that could happen as a result of adults partnering with youth on 4-H councils?

- Giving youth a voice often results in better programming and adds to the credibility of an organization that purports to exist for the benefit of young people.
- Bringing young people into decision-making roles within the organization can align it more closely with community needs.
- Young people can make fund-raising easier. Many sources for grant monies are now making youth involvement and representation a requirement for funding.
- Youth-adult partnerships make for good public relations.
- Young people who get involved in the 4-H program as meaningful contributors are more likely to remain active as adults.
- By giving young people a real stake in the livelihood of their community, you bring an additional source of ideas to the table and make community-building a more inclusive process.
- Young people ensure a future generation of individuals who care about their communities and have the background, skills and training to make a difference because they have played meaningful roles in 4-H.

WHY YOUTH/ADULT PARTNERSHIPS?

Youth/adult partnerships is an approach for youth and adults who want youth to:

- develop more mature social skills, group processing skills, communications skills, and be able to more competently resolve conflicts
- work in collaboration rather than in competition where every individual's contribution is valued
- interact purposefully with peers and initiate constructive activities
- express themselves verbally, physically and creatively in non-graded, non-judgmental settings
- learn how to work at tasks using their minds, bodies, materials and tools
- have opportunities to define the problems they deem worthy of attention and use their creative and intellectual abilities to address them
- have the perception that they are unique and yet intimately attached to extended groups
- develop respect for older adults without dependence upon them

TIPS FOR WORKING WITH YOUTH AS PARTNERS

Do not expect more or less from the youth than you would from another adult. When a young person shows up 15 minutes late for a meeting, an adult may think, "Ah hah, a slacker. Irresponsible kid." When a fellow adult shows up 15 minutes late the same person may think, "That's understandable. They've got deadlines and pressures and schedules." So do young people. Treat both youth and adults with respect.

Tip #1: Make sure that you don't hold the young person to a stricter standard than the adults.

Youth may not hold down full-time jobs, but they have other commitments and pressures and schedules that cry for their attention. They may agonize more over their performance than an adult. In dealing with any new relationship, individuals may be cautious or tentative. Both youth and adults should strive for understanding and not rush to judgment. Adults should not expect the youth's performance to exceed that of adults. Conversely, adults should not excuse all indiscretions just because they are dealing with a youth.

When asked to recount the most unintelligent thing a youth has ever said to you, one respondent claimed, "I realize I am much more gracious with young people than adults. I can't think of something I would count as unintelligent from a youth, but I can think of several from adults." Sometimes adults tend not to expect enough from young people.

Tip #2: Treat youth as individuals.

One youth represent does not represent the thoughts, opinions, and ideas of all youth. Young people will put enough pressure on themselves. They understand that adults may carry negative images of young people and may generalize from the behavior of a few. Do not add to it by making them feel that they must speak for or represent all youth; you would not do that for another adult. Assure young people that you are interested in their individual opinions and do not expect them to embody an entire population.

Tip #3: Be careful about interrupting.

Youth can get discouraged easily. Let them finish their ideas. For the partnership to work, young people must feel that they are valued and respected by adults. In many of their outside relationships, this respect is lacking, and they are inherently wary of adults. When interrupted by an adult, they will tend to stop talking (sometimes permanently). Young people need to be encouraged to continue with their point despite adult interruptions. Both parties need to respect others in their right to voice opinions without criticism or censure.

Tip #4: Remember that your role in a partnership is not to parent.

While being a parent may be the most important role that any adult can play, the purpose of youth/adult partnerships is to give young people a different way to relate to adults.

Tip #5: Do not move too fast.

Remember this is all new for many young people. Do not move too fast without explaining the reasons for actions taken. Rushing through meetings can be a sign that adults are still trying to control the actions of the group.

WAYS TO WORK EFFECTIVELY WITH YOUNG PEOPLE

1. Always begin with the knowledge, skills and talents of the youth, not with their problems and needs.
2. Always spotlight the uniqueness of the individual.
3. Start from the conviction that every community is filled with useful opportunities for contributions by young people.
4. Be sure to offer young people real community-building work, not games or “busy work”. Youth know the difference.
5. Fight against age segregation. Work to overcome the isolation that young people feel.

6. Do not divide your group members into categories of disability or disadvantage.
7. Resist the temptation to form “youth advisory boards,” or councils, particularly those that include only one young member.
8. Cultivate numerous opportunities for young people to teach and lead.
9. In partnership with your young participants, reward and celebrate their contributions and creative efforts.
10. Reiterate and broadcast this message: **Our community cannot be fully achieved without youth involvement. We need you!**

GOVERNANCE

PHYSICAL ARRANGEMENTS FOR EFFECTIVE 4-H COUNCIL MEETINGS

We all have to attend meetings; but how often do the organizers of the meetings you attend pay attention to the comfort of the meeting participants? Research has shown that some meeting arrangements are more effective than others. Paying attention to physical arrangements can make the difference between a productive meeting and one that the members dread attending. Think about the following tips for making meetings pleasant. Use these tips as a checklist when planning your council meetings.

- Is there adequate space for each member to work and is the arrangement conducive to discussion? Tables might be arranged in a U shape, in a circle or in groups. Leaders and guests should be part of the whole group, not segregated outside the rest of the group.
- Is the lighting adequate for work and reading?
- Is the room clean and uplifting?
- Is there adequate ventilation, heating and cooling?



- Is the meeting place accessible to everyone? Is there parking space and adequate rest room facilities? Are accommodations made for people with disabilities or special needs?
- Are needed materials on hand: pencils, paper, audio-visual equipment, extension cords, plug adapters, handouts, etc?
- If a meal is to be served, has adequate preparation been made to clear the tables swiftly and quietly?
- Are water pitchers filled with cold water? Is hot coffee available?
- Is the meeting room free from distracting noise such as furnaces or air conditioners, nearby meetings, elevators, etc?
- Is the room arranged so that latecomers can come in and be seated without much disruption of the meeting?
- Is the meeting being held on the regularly scheduled date? If not, have adequate notices been sent out far enough in advance? Meeting times should seldom be re-scheduled. Changes are disruptive to the council and to individual members.
- Has the meeting been planned well? Has the executive committee devised a smooth running agenda for the meeting that will make good use of everyone's time while at the meeting?

See appendices for *Agenda Planning Guide* and *Worksheet for Meeting*

COUNTY 4-H COUNCIL COMMITTEES

All councils need committees to run efficiently and effectively. Committees help delegate work responsibilities through the involvement of all members.

EXECUTIVE COMMITTEE

The executive committee is composed of all the elected officers and usually the immediate past president, with the county Extension agent serving as an ex-officio member. The executive committee has the following functions to:

- perform the essential council activities that must be acted upon between meetings of the full 4-H council
- formulate and recommend programs and activities to the members of the council for their consideration and approval
- identify and help formulate other committees necessary to further the purposes and functions of the council
- carry on such other business as may be delegated to it by the council membership
- formulate the agenda and have it printed for the meetings
- serve as liaison with other groups and to the total Extension program
- serve as the planning group for the 4-H council.

BUDGET COMMITTEE

The budget is a statement of the financial condition of the coming year based on information gathered from all other committees. It provides guidelines for the short-term future. The budget committee develops the budget in keeping with the purposes, philosophy and long-term goals of the organization, sets appropriate objectives and identifies steps to achieve them.

Since the budget establishes future expectations largely on past performance and present resources, it is provisional in nature. Unexpected circumstance such as changes in donors or expenses may affect the budget. This means that the budget must be flexible enough to reflect change without losing effectiveness in dealing with controllable events.

Specific functions of a budget committee on the county level are to:

- report the financial condition and results of the operations of the county 4-H council

- prepare a balance sheet
- prepare a regular statement of financial activities
- prepare a statement of changes in fund balances of the 4-H council
- follow procedures outlined in the Treasurer's book for annual financial reviews.

EXPANSION AND REVIEW COMMITTEE

The 4-H program has thrived over the years because it has adopted programs and projects to keep pace with changes. This committee helps to see that the council is aware of and adapts to change. This committee has the following functions to:

- develop a method for staying abreast of changes in the interests and needs of youth in the county
- develop a plan to involve as many youth and adults as possible in the county 4-H program
- develop a plan to involve all segments of the community in the 4-H program
- keep all members of the council aware of the changes that need to be made in the 4-H program as shown by the results of the above functions
- assist in carrying out the actions necessary to facilitate these changes.

PUBLIC RELATIONS MARKETING COMMITTEE

Keeping members of your county informed about the role and purpose of 4-H is a critical function to ongoing community support. This committee is designed to:

- inform the public about 4-H through various media available in your county
- develop community support for the 4-H and Extension programs
- get more people involved in the 4-H program
- ultimately increase membership and the number of clubs in the county 4-H program
- assist with all other committees on the council with their public relations needs.

ACTIVITY COMMITTEES

Activity committees can have many functions. Such committees are formed specifically to plan and execute an event such as:

- fairs
- animals shows
- demonstration and speech days

- project workshops
- teen conferences
- 4-H camps

These committees are generally responsible for all details of the event—from obtaining judges and awards to writing thank-you letters and evaluating the event. These committees work closely with the county Extension staff and often share some of the responsibilities with the staff. However the primary responsibility for the particular event rests with the committee. Chairs of these committees should rotate every two or three years, to allow for diversification of the committees.

A list of some common county 4-H council activity committees, a sample job description for a Demonstration Committee, a committee task sheet, and a sample planning form for a county demonstration day contest follow.

FOOD STAND

Locate a manager; negotiate terms of salary and length of employment; help set up schedules to work in stand; prepare a clean-up schedule before and after the fair for the food stand; assist manager where needed and be responsible along with manager for purchases, repairs, improvements and other needs. This committee also needs to be aware of changing state regulations for safe food handling. For information, contact Lynn Paul, MSU Extension Food and Nutrition Specialist at 406-994-5702 or your county agent.

4-H SPEECH AND DEMONSTRATION DAY

Concerned with the selection of dates, building and room scheduling; concerned with selection of judge; helps prepare time assignments; in charge of junior leaders and helpers who announce numbers and keep door closed; set up rooms; in charge of specific rooms; announce placings; assemble club packets of ribbons and comment sheets; bring judges refreshments.

PROMOTION

Responsible for developing a county-wide membership drive; updating 4-H image; in charge of 4-H publicity and public relations; responsible

for National 4-H Week promotion; responsible for promoting 4-H during the year at various events and activities.

TRIPS & AWARDS

Help develop and promote interests in all trips available to 4-H'ers and leaders; develop a selection process for special trips and awards.

FAIR

Consider all suggestions about operation of the fair; help solicit awards; consider changes in the fair book; plan schedule and assignments for pre-fair clean-up; responsible and superintendent training for the fair.

ACHIEVEMENT DAY

Select the date; is responsible for organization of the program; makes assignments of teen leaders to help with the program and assist them.

FAVORITE FOOD SHOW

Work with agents in organizing the show; select guest speakers; help in set-up and take-down; follow through on written materials or handouts.

EXCHANGE TRIP

Help plan the county 4-H exchange trip; select a location, decide dates, costs, etc. Promote and implement.

LIVESTOCK COMMITTEE

Help plan and implement spring livestock shows, tagging and weigh-ins, and judging contests. Work with county agent in keeping these events as much of a learning experience as possible.

FASHION REVIEW

Assist agent in preparing for the Fashion Revue; help with actual implementation; set-up and clean-up; provide input on theme, decorating, locating storage, public address system, etc.

Sample Guidelines for County 4-H Project/Fair Committee Chairpersons

OCTOBER

- Contact all committee members from previous year and potential new committee members
- Evaluate last year's program, identifying strengths and weaknesses.
- Hold formal initial committee meeting no later than the November 4-H council meeting.
- Elect chair and vice-chair, and delegate responsibilities for the year.
- Send list of committee members to the county Extension office.
- Review any changes in project materials for the year.

NOVEMBER

- Report to the county 4-H council. Turn in reports or notices for the county 4-H newsletter by the requested date following the 4-H council meeting.

JANUARY – FEBRUARY

- Report to the county 4-H council. Turn in reports or notices for the county 4-H newsletter by the requested date following the 4-H council meeting.
- Review the fair book and fair/county awards as a committee for any changes. Be sure there are fair entries for all projects in which members may enroll

MARCH

- Report to the county 4-H council. Any changes for the fair book must be approved at the March 4-H council meeting.
- Report any requests for the fair awards from the trophy/awards committee.
- Get fair judge recommendations from committee members.

APRIL

- Arrange for qualified judges, tell them the date and time of the show/project they will be judging and what they will be paid.
- Contact county Extension office with the name, address, and phone number of the fair judges so that a contract can be mailed.

MAY

- Report to the county 4-H council. Turn in reports or notices for county 4-H newsletter by the requested date following the 4-H council meeting.

JUNE – JULY

- Arrange for adequate facilities, stalls, booths, etc. for fair. Contact fair manager/fair board with stall needs and suggestions.
- Report to the county 4-H council. Turn in reports or notices for the county 4-H newsletter by the requested date following the 4-H council meeting.
- Reconfirm time and date with fair judges.

AUGUST

- Set up booths, decorate project areas in 4-H building, put up stall cards.
- Be available during fair to assist judges, members and parents, agent(s).
- After interview judging in the 4-H building, help arrange projects for viewing.

SEPTEMBER

- Make fair report to the county 4-H council. Include positive suggestions for next year's fair. Turn in reports or notices for the county 4-H newsletter by the requested date following the 4-H council meeting.

THROUGHOUT THE 4-H YEAR

- Hold necessary project workshops and training sessions throughout the year in cooperation with the County Extension office.
- Organize and conduct 4-H events related to project areas (e.g. tagging animals, shearing, etc.).
- Coordinate and facilitate committee meetings and workshops.
- Arrange committee meeting times and communicate with Extension office.
- Maintain committee records of action or appoint someone to do so.
- Keep up-to-date on project materials and other information pertinent to your committee.
- Request funds from the 4-H council when needed for committee work before funds are needed.
- Request services from the county Extension office as needed, such as communicating with committee members or resource persons.
- Keep a list of committee responsibilities/ job descriptions for new chairperson and committee members.

Sample Committee Job Description

The 4-H Demonstration Committee will be comprised of 4-H leaders with a key interest in promoting educational opportunities in the area of 4-H demonstrations. One leader will serve as chairman and one as vice-chairman. The vice-chairman should be selected with the intent of serving as chairman the following year.

RESPONSIBILITIES OF THE DEMONSTRATION COMMITTEE

- Plan, secure resource persons for, and conduct workshops necessary to teach 4-H members how to plan, prepare, and present a demonstration. At least one workshop per year should be conducted.
- Plan and conduct demonstration contests throughout the county. Contests are usually held in various locations. Responsibilities for conducting a contest include:
 - ♦ Setting a date
 - ♦ Securing a facility
 - ♦ Contacting judges, monitors, registrars, and tabulators
 - ♦ Orienting judges prior to the contest
 - ♦ Developing a schedule
 - ♦ Setting up rooms for demonstrations
 - ♦ Cleaning up the facility at the end
- Plan and conduct a demonstration elimination contest to determine which member over 14 years of age will attend Montana 4-H Congress in the demonstration contest.
- Secure judges and monitors for demonstration contests at the fair.

Contact: Chair, 4-H Council Activity Committee
County Extension Agent

See appendices for Committee appointments, Committee task sheet, and report form.

FINANCES AND BUDGET

Under U.S. Department of Agriculture and Montana State University guidelines, the county MSU Extension office is required to monitor all transactions related to finances in 4-H clubs. All 4-H clubs/councils must show the source of any money they have raised and how it is disbursed.

Local clubs/councils may choose to raise money through fund-raising or dues or both. A club treasury is optional but necessary if funds are maintained for club use. Fund-raising should be done for the good of the total group and should be consistent with county 4-H fund-raising policies. Information related to these policies can be found in the *MSU Extension Montana 4-H Program Policies and Procedures*. Fund-raising should not be the main focus of group activities nor exclude any individual from participation. Clubs are expected to use funds to support the financial needs of the total group and when possible, assist with participant costs in county, state, national and international programs.

One of the most important roles of the county 4-H Council is to raise and manage funds for the benefit of the county 4-H youth development program. It is important that financial transactions follow proper legal procedures and that those contributing to 4-H know their funds are being used to benefit 4-H participants and programs.

Listed below are some recommended procedures regarding roles and responsibilities, financial transactions and record keeping. Additional guidelines can be found in the Montana 4-H Treasurer's Record Book (Publication # 5242). More specific information on related policies and procedures can be found in the following fact sheets located on the National 4-H Headquarters Web site (www.national4-hheadquarters.gov)

- The 4-H Name and Emblem
- Tax-Exempt Status of 4-H Organizations
- Authorized Use of the 4-H Name and Emblem
- Livestock Sales, Auctions and Similar Events
- IRS 4-H Livestock Sale FAQs
- Fund-raising: Private Support for the 4-H Program
- 4-H Fund-raising: Sponsorships & Promotions
- Raffles, Lotteries, Gaming and 4-H
- Contests and Awards

FUND-RAISING(ER) IN THE NAME OF 4-H

The basic purpose of 4-H is youth development. A club should not get sidetracked by fund-raising and lose sight of learning-by-doing. Any event sponsored for the purpose of raising funds should support the educational mission of 4-H.

The club/council should vote on any fund-raiser. The motion, second and passing vote approving the fund-raiser must be included in the secretary's minutes.

Once approved by the club, fund solicitation should be undertaken only after consultation with the County Extension Agent responsible for 4-H.

Fund-raising should be kept to a minimum. There should always be a purpose for raising funds with a limit of one or two special activities per year.

At the conclusion of the fund-raiser, a complete report must be included in the treasurer's records and a summary report in the secretary's minutes.

4-H clubs may choose to finance their activities through their own fund-raising. Fund-raising should be done for the good of the total group, consistent with the county 4-H fund-raising policies and support of reputable businesses. Funds may be used to assist with participant costs in county, state, national and international programs.

Soliciting funds from statewide businesses or organizations should be coordinated with the Montana 4-H Foundation.

4-H events and activities, for the purpose of raising funds, including raffles, must have a clear educational goal or purpose and should be primarily for the benefit of 4-H members.

For any event or activity for which funds are collected (for example, entry fees, raffle ticket sales, registration, etc.), appropriate financial management practices should be followed, with a detailed written account of income and expenses.

A financial report must be given to the county Extension agent within 60 days after the conclusion of the fund-raising event. If such

reports are not filed, the MSU Internal Auditor will be contacted to conduct an investigation.

Funds from 4-H events may not be divided up amongst individual club members or otherwise used for personal, rather than 4-H, related expenses. For official 4-H events for which funds are raised, the revenue must be placed in an account to be used by the sponsoring club or 4-H entity.

A contribution earmarked by a donor for a particular individual is treated, in effect, as a gift to the designated individual and is not deductible as a charitable contribution.

Games of chance, lotteries, betting activities involving money, and other related kinds of activities do not support the mission of 4-H and should not be engaged in.

BINGO

Bingo is considered gambling in the state of Montana and as such must be registered and approved through the State of Montana - Department of Justice: Gambling Control Division. Guidelines for this type of activity, provided by the State Gaming Office, must be followed.

FIFTY-FIFTY FUND-RAISERS

Montana 4-H does not condone nor support 50/50 type fund-raisers or raffles. These fund raisers are not to be conducted under the auspices of 4-H nor be associated with the 4-H name and emblem.

RAFFLES

The purpose of conducting raffles under the name of 4-H should be to support the educational programs of 4-H. Funds raised under the name of 4-H belong to 4-H and must be used only for the 4-H program and its participants. As a guideline, 4-H clubs should conduct raffles only where a product is awarded to the winner, not cash. Products should be of good quality and represent the organization well. The cost of raffle tickets cannot be deducted by individuals as a charitable contribution to 4-H as raffles are considered a form of gambling.

For non-profit organizations like 4-H, there is no formal permit required to conduct raffles. However, since control of raffles has been turned over to

County Commissioners and Tribal Councils, 4-H groups wanting to hold a raffle should check with their local County Commissioners' or Tribal Council office to see what requirements they have in place. Some officials will require an accounting of the raffles, while others will not. Be sure to ask if there are any regulations about 4-H youth (minors) selling raffle tickets. For-profit groups need to acquire a permit through their local County Commissioners' office.

Neither non-profit nor for-profit groups can solicit outside the state, but they can go across county lines. A 4-H group conducting a raffle should check with the County Commissioners in the county or Tribal Council on the reservation where the drawing will be held for any requirements related to raffles. For-profit groups should acquire their permit in the county where the drawing will take place



FINANCIAL RECORD KEEPER AND REPORTING

The following guidelines are in effect to help clubs fulfill their responsibilities for handling funds:

1. Every 4-H club/council having a checking or savings account is required to be chartered and have an Employer Identification Number (EIN). An EIN is obtained from the Internal Revenue Service using Form SS-4. (A copy is provided in the appendix or check with the county MSU county Extension office.) When completing the application for an EIN number, send it rather than applying online and remember to do the following: Put "4-H" as the first word of the club/council name (e.g., 4-H Green County Council, Green County 4-H Council) on the form and on club bank accounts. The club EIN number must be on file in the bank and the county MSU Extension office. Clubs can be subject to a backup withholding fine imposed by the IRS for failure to report an EIN or file annual tax returns. The application for an EIN on the SS-4 should be mailed by the leader or council officer to the

- IRS following the instructions on Form SS-4. When/if that leader changes; a change of address from (8822) should be completed and sent to the IRS. (See appendix).
2. Treasurer's must use the book, **Montana 4-H Treasurer's Record Book** (4-H #5242, Rev. 09), to document all financial transactions. The Council may decide to use a software program but must still follow all procedures outlined in the Treasurer's book.
 3. If a club or council does not have a checking account but does have a savings account, checks should be purchased from a bank or credit union. For the treasurer's protection, copies of these checks are to be recorded and maintained.
 4. Clubs/councils should prepare a budget for the year. A budget is a written plan for generating and spending money for a set period of time. Since the members of the club/council approve a budget, it is not necessary to seek approval for payment of items already listed in the budget. If a club does not have a budget or items arise that are not part of the budget, each item needs to be presented to the members for approval before payment.
 5. Payments should be made only in response to a formal written bill, invoice or an itemized receipt. The itemized invoice, clearly stating what was billed, with the check number and date of the check on it, will become a permanent part of the treasurer's records.
 6. Occasionally a need arises where an unexpected payment must be made before a meeting can take place. This should only happen in extreme circumstances and with the written approval of the Executive Committee.
 7. All money received should be acknowledged with a written receipt, preferably pre-numbered. The receipt should include the source of the funds (such as a car wash or bake sale), the date, and the name of the person making the payments. These receipts are the backup documentation for bank deposits and should become permanent records.
 8. The financial review committee must complete an annual Yearly Summary Report and Financial Review Certificate with appropriate signatures and submit it to the MSU Extension office for review.
 9. In addition to the mandatory annual review addressed in #8, all bank statements, receipts, cancelled checks, checkbooks, savings account books and the **Montana 4-H Treasurer's Record Book** (4-H #5242), if used, must be turned in to the county MSU Extension office whenever they are requested by MSU extension staff. If a computer program is used in lieu of the Treasurer's Record Book, appropriate documentation must be submitted in its place.
 10. Each group should require at least two adult leaders' names to be on the bank account (with adults not being related). Two signatures are required on each check issued. No MSU Extension 4-H staff member's signature should appear on any 4-H account belonging to a 4-H group.
 11. All fund-raising activities should be reviewed and approved by the County Agent before the event. All money raised under the 4-H name must be used only for 4-H activities. Because these funds are publicly accountable, they must not be used in any way to enrich individuals. This means that money may not be given out to individual club members or others, but must be used to pay for educational programs, activities, workshops or 4-H club supplies. County, state or national 4-H programs may also be funded. As an educational youth development organization serving various interests and needs, the use of drawings, raffles and various kinds of games of chance to raise money to support programs is discouraged. Fund-raising efforts in which people receive a product or service are highly recommended.
 12. Non-cash donations to clubs such as consumable supplies or miscellaneous items should be acknowledged in writing to the donor. A copy of the acknowledgment must be kept in the club treasurer's records. Non-consumable donations such as equipment or animals should be accepted only if the club is prepared to accept the long term responsibilities of ownership including care, maintenance and insurance. Written acknowledgment should be sent to the donor and a copy must be kept in the treasurer's records. The Internal Revenue Service requires that a specific set of written documents be completed by the donor and the donee, if a cash or non-cash gift is valued at \$5000 or more. A Form 990 Schedule B is required to be filed when such a gift is received. In such a case, a qualified tax attorney should be consulted.
 13. Valuation of a non-cash donation is the responsibility of the donor, in consultation

with his or her tax advisor and individuals qualified to appraise items of this type. It is not appropriate for a 4-H club, staff member or volunteer to place a value on items donated. Donors cannot specify the individual recipient of cash or non-cash donations. Clubs or groups should not feel compelled to accept non-cash gifts. The Extension Agent responsible for 4-H Youth Programs should be contacted whenever the club/council has questions about the appropriate action with respect to accepting and managing any donation.

14. Any 4-H club or group that disbands with money left in its account must immediately turn those funds over to the county 4-H Council or county MSU Extension office. All property belonging to the club must be disbursed in the same manner. Club members may request that the money be used for specific 4-H programs within the club, county or state. This request will be acted on by the county 4-H Council in agreement with the Extension Agent responsible for 4-H Youth Programs at the time the club is dissolved. If a club or group divides itself, creating more than one recognized and chartered registered club or council, the funds from the original club must be evenly disbursed, based on membership, in each club.
15. The MSU extension agent responsible for 4-H Youth Programs must investigate the disbursement of 4-H funds by any club when a complaint is made by 4-H members or parents. Issues of this nature can be avoided by following the guidelines in the treasurer's book.
16. Clubs/councils that don't have treasuries and don't handle money need to mark zeros on the Annual Yearly Summary Report, sign and date the form, and return it to the county MSU Extension office once a year.
17. When a club receives its EIN number from the IRS, the name and address of the leader who signed the SS4 form is on record with the IRS.
18. If gross receipts of the 4-H organization are more than \$25,000, an annual tax return Form 990-EZ must be filed by the 15th day of the 5th month following the year-end. i.e.: The 4-H year ends September 30; the tax return is due on or before the following February 15. The organization should review the IRS Instructions for Form 990 and Form 990-EZ or consult with a qualified tax preparer. Clubs making less than \$25,000 can file the 990-N E-Postcard. Groups who fail to file will be responsible for any penalties incurred and/or loss of their EIN and GEN status.

A Quick Check of You Financial Practices:

Check the boxes describing the practices your council or club is following:

- Proper entries are made on the appropriate accounting records.
- Disbursements are made only by check upon proper authority.
- All checks are countersigned by a second member of the executive committee.
- No checks are made payable to cash.
- No counter checks are permitted.
- Monthly bank reconciliations are made by someone other than the person writing the checks or recording disbursements.
- Petty cash funds are not used by the county 4-H council or club.
- Printed, pre-numbered checks are used and blank checks are stored in a secure location.
- Voided checks are properly mutilated and held for inspection.
- Signing of checks in advance is prohibited.
- Checks or bills presented for payment are accompanied by approved invoices, evidence of receipt, acceptance of goods and services and documented approval of transactions.
- The 4-H council or club authorizes all bank accounts and check signers as recorded in meeting minutes.
- Signers of checks make adequate investigation before affixing their signatures.
- Signers of checks are bonded.
- There is immediate notification of appropriate parties when a check signer leaves the service of the group.
- Checks are prepared by a person other than the one who authorizes payment.
- There is a firm procedure establishing conditions under which cash disbursements can be made.
- All paid invoices are stamped or adequately marked to prevent their reuse.
- Vouchers are prepared for all expenditures.
- Bank statements are delivered unopened directly to the reconciler.
- The sequence of check numbers is accounted for when reconciling the bank accounts.
- Endorsements on canceled checks are examined carefully, incidental to the reconciliation of the bank account.
- Paid checks scrutinized for suspicious and irregular features.
- There is adequate control over postage purchased and used only for official council or club business.
- If applicable.....a large bank balance, not needed in the day-to-day working fund, is kept in a separate account requiring the signature of an official to make a withdrawal.
- A reasonable rate of interest is being received on investment accounts.
- Investment accounts are insured and/or supported by sufficient collateral.
- All cash due to the 4-H council or club is actually received.
- All cash receipts are appropriately deposited or otherwise adequately safeguarded.
- Cash receiving activities are centralized in as few hands as possible.
- The receipt of cash can be validated by cash receipt forms.
- Incoming money is controlled by persons other than those having access to cash or the accounting records.
- The individual first receiving any money, documents the source and amount of money received.
- The bank used by the council or club has been instructed not to cash unauthorized individual checks made payable to the 4-H council or club.
- Cash receipts are recorded in a satisfactory manner by the individual designated to receive cash.
- Printed pre-numbered receipt forms are used and properly accounted for.
- The cash received list is effectively used as a check against deposits.
- A restrictive endorsement is placed on incoming checks as soon as they are received.
- All checks are made or endorsed payable to the 4-H council or club rather than individuals.
- Duplicate copies are maintained of receipts given to individuals who turn over cash.
- Responsibility for cash receipts is fixed from the time they are received until sent to the bank.
- Cash overages or shortages, if any, are recorded on the books.
- If cash receipts are great enough to warrant that the treasurer be bonded - he/she has adequate coverage.
- Rents, dividends, interest or similar revenues are adequately controlled in such a manner that their non-receipt would be noted and investigated in a timely manner.
- Volunteers are prohibited from using cash receipts to make cash disbursements.
- Cash receipts are normally deposited intact and without delay.
- Safe combinations and keys to cash boxes or files are restricted to a minimum number of persons.
- Bank deposits are certified by means of a duplicate deposit slip or entry into a passbook.
- Checks returned by a bank for insufficient funds are controlled and a follow-up maintained.

PROCEDURE SUMMARY

How many boxes were you able to check?

All Most Half One Quarter A Few

What changes can you make to improve your system? _____

FINANCIAL REFERENCES

- Adapted from: Ohio 4-H Treasurer's Handbook, The Ohio State University Extension, 2003
- 4-H Treasurer's Record Book, Kansas State University Agricultural Experiment Station and Cooperative Extension Service, 2005.
- Treasurer's Manual, California 4-H Youth Development program, The University of California, 2003.
- Treasurer's Handbook, Minnesota 4-H Youth Development, University of Minnesota Extension Service, 1998.
- 4-H Treasurer's Records Book, Texas Agricultural Extension Service, The Texas A & M University System.
- Treasurer's Record Book, Mississippi 4-H Club, Mississippi State University Extension Service, Form 1019.

RULES AND REGULATIONS

The last gasp of a dying organization occurs when it re-issues the rule book.

- Peter F. Drucker, management consultant

RULES AND 4-H COUNCILS

Rules are easy to pass, but often difficult to enforce or make fair. Much of what a county 4-H council ends up dealing with, is making policy and rules recommendations. The role of the 4-H Council is to advise the county Extension agent on policy matters for the county-wide program; 4-H Councils are not responsible for determining 4-H program policies on their own.

Specific conflicts arise and many times a first response is to pass a rule. Then, it seems that no sooner than a new rule has been implemented that someone has figured out a loophole, leading to the passage of a new rule. It becomes a vicious never-ending cycle of rule making and rule breaking.

Providing rule recommendations is an area into which 4-H councils should proceed with caution. There are often other ways to deal with situations. Here are some things to consider when thinking about rule recommendations.

REASONS FOR RULES

- get things accomplished
- establish boundaries, limits
- establish common expectations
- set policy
- establish fairness/limit arbitrariness

THE RULE OBSOLESCENCE PHENOMENON

1. We made rules based on reasons that make a lot of sense at the time.
2. We follow these rules.
3. Time passes, and things change.
4. The original reasons for the generation of these rules may no longer exist, but because the rules are still in place, we continue to follow them.

WHEN DECIDING TO DEVELOP RULE RECOMMENDATIONS...

Ask: "How does this rule contribute to the education of the youth?"

Ask: "What is the intent of this rule?"

Ask: "Is another rule needed to solve this problem?"

Ask: "Will we allow any exceptions to this rule?"

Ask: "How well have we defined the consequences for violating this rule?"

Ask: "Who will enforce these rules?"

Ask: "What is the grievance procedure for appealing the provisions of this rule?"

Ask: "How will we adequately inform others about this rule's existence and implications?"

Ask: "When will we review the rule to see if it still makes sense?"

FOR PRACTICE

To assist you in wrestling with some “real life” situations, here are some typical scenarios that occur in county 4-H programs. Select one of these scenarios for a 4-H council meeting discussion, and see how your group resolves the situation.

SCENARIO #1

Green County Commissioners have just agreed to hire a county Extension agent to work with 4-H and agriculture. The county has never had an agent before but some of the youth have been in a 4-H program in a neighboring county. There is a lot of interest in the county to have their own 4-H program and both the agent and families are interested in getting 4-H started. You are the group assigned with the task of helping provide structure for the 4-H program in Green County. What are the policies, rules, and regulations you would recommend for beginning a 4-H program?

SCENARIO #2

Since Green County is starting a new 4-H program, they have the chance to have their own 4-H fair as well. The county commissioners are encouraging 4-H to plan something that will involve the community and serve as a showcase for youth. You will need to establish the fair book and all the content. For purposes of this exercise, what are the rules and guidelines you would recommend for the 4-H fair?

SCENARIO #3

The county 4-H livestock committee has become concerned about what youth are learning in their 4-H projects. They know of at least two kids who are not living at home, but are still enrolled in the beef project. It appears to only motivation is to sell the animal at the fair. While the committee recognizes the sale is a great incentive, they are concerned about the possibility of more members beginning to do this.

You are a member of the livestock committee. What rules would you recommend to address the concerns of the committee?

SCENARIO #4

One of the county 4-H contests is aimed at developing speaking skills in youth. There are several options in which the members might participate, ranging from giving a demonstration to preparing a public service announcement for the local radio station. One of the local businesses is very excited about this activity and has offered the county three prizes for the best oral presentation.

You are on the committee to recommend rules and regulations for the selection process to award these three prizes. Write a list of recommended rules for this contest.

SCENARIO #5

The horse show rule book clearly states that rider “must wear dark blue denim jeans and a long-sleeved white shirt with a convertible collar.” This rule has been on the books longer than anyone can remember. Lately, there have been several requests to change the rule and allow for different colored jeans and different styles of shirts.

During your county fair, a young person just entered the arena wearing black jeans and a fancy shirt with a frill collar. She was disqualified from the event and told to leave the arena. Now the family has filed a grievance and wants to repeal the rule. You’re on the horse show committee.

SCENARIO #6

The deadline for county fair entries is July 15th each year. The fair is usually held during the last week of July. This year, you receive an entry on July 17th from one of the new 4-H families in the county. The family explains that they missed the club meeting where 4-H entry forms were distributed. In addition, they were out of town for the past week for a “family emergency” and did not get back to town until the 16th.

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COUNTY 4-H COUNCIL PLEDGE

I PLEDGE:

To establish, as a high priority, my attendance at all meetings of the council and committees on which I serve.

To be prepared to discuss the issues and business addressed at scheduled meetings, having read the agenda and all background material relevant to the topics at hand.

To work with and respect the opinions of my peers who serve on this council and to leave personal prejudices out of all council deliberations.

To always act for the good of the 4-H program.

To represent this organization in a positive and supportive manner at all times and in all places.

To observe parliamentary procedures and display courteous conduct at all council and committee meetings.

To refrain from intruding on issues that are the responsibility of Extension.

To avoid conflicts of interest between my position as a council member and my personal life. If such a conflict does arise, I will declare that conflict before the council and refrain from voting on such matters in which I have a conflict.

To support in a positive manner all actions taken by the 4-H council even when I am in a minority position on such actions.

To agree to serve on at least one committee or task force, attend all meetings and participate in the accomplishments of its objectives. If I am president of the 4-H council, a committee of task force, I will –

- call meetings as necessary until goals are accomplished;
- ensure that the agenda and support materials are shared with all members in advance of meetings
- conduct the meetings in an orderly, fair, open, and efficient manner;
- make committee progress reports/minutes to the 4-H council at its scheduled meetings.

SAMPLE BY-LAWS

ARTICLE I.

NAME

The name of this organization shall be the _____ County 4-H Council.

ARTICLE II.

OBJECT

The object of this council will be:

1. To plan for and coordinate county-wide 4-H activities.
2. To give leaders a channel for offering suggestions and helping develop a county-wide program.
3. To enable leaders to undertake projects or activities on a county-wide or district-wide basis, and to offer suggestions for the state 4-H program.
4. To provide a channel of communication and exchange of ideas for leaders and Extension personnel.
5. To provide closer association and exchange of ideas for leaders and other youth organizations.
6. To provide opportunities for leader training and development.
7. To work in partnership with the county Extension office.

ARTICLE III.

MEMBERSHIP

All current 4-H adult and youth leaders, regardless of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, and marital and family status are eligible for membership in this council. County Extension personnel shall serve in an ex-officio capacity.

ARTICLE IV.

OFFICERS

The officers of the council shall be the president, vice president, and secretary-treasurer. Officers shall be elected at the spring meeting and

installed at the fall meeting. President and vice president shall be elected in even years and secretary-treasurer in odd years. **When possible, no club can have more than one representative in the officers of the council to ensure a diversity of representation.**

Terms of office shall be for two years.

An officer may succeed him/herself in office, but not exceed two, two-year terms or a total of four years in any one office.

ARTICLE V.

DUTIES OF OFFICERS

Section 1. The duties of the **president** shall be to preside at all meetings; appoint committees; and to perform such duties as may be prescribed by the council.

Section 2. The duties of the **vice president** shall be to act for the president whenever the latter is unable to his/her duties. The vice president may act as chairman of the program committee.

Section 3. The duties of the **secretary-treasurer** shall be to keep a record of the minutes of the meetings, call roll, keep a record of the activities of each meeting and send a copy of the minutes to the district president, and submit a copy of the minutes to the Extension Service for distribution to leaders.

As **treasurer**, the duties shall include caring for all money that may come into the county council, and make report of the same at each meeting. Money shall be deposited in a bank in the county. Checks are to be written by the secretary-treasurer or by the president in the absence of the secretary-treasurer. The secretary-treasurer shall have the authority to pay all approved bills.

Spring elected officers shall work with the present officers during the summer to become more acquainted with the duties and responsibilities of each office.

ARTICLE VI.

COMMITTEES

Section 1. EXECUTIVE

A. Executive Committee shall be comprised of the president, vice-president, secretary-treasurer, immediate past-president (if available), chairperson of each of the county 4-H districts and the chairperson of each standing committee.

This committee shall have supervision over matters of general interest to the organization.

B. Executive Officers Committee shall be comprised of the president, vice president, secretary-treasurer and immediate past president (if available).

This committee shall act as a planning committee in preparing the county 4-H yearly program of work and may meet to attend to council business between the regular meetings of the council.

Section 2. NOMINATING. Duties of the nominating committee shall be to present at least a double ballot for the slate of officers, if possible, at the spring council meeting and call for nominations from the floor.

Section 3. AWARDS. The awards committee shall be composed of one or more members from each 4-H district. A chairman shall be selected from the group annually. This committee shall review records and make selection of all awards and trips.

Section 4. The president may appoint other committees from time to time to facilitate the working of the county 4-H council.

Section 5. County Extension agents and the president are ex-officio members of all committees. They should attend all committee meetings but have no vote.

ARTICLE VII.

MEETINGS

There shall be two (2) regular meetings of the county 4-H council and five (5) meetings of the executive committee each year.

Regular meetings will be held in May (to be known as the spring meeting) and in September (to be known as the fall meeting).

Meetings of the Executive Committee will be held in May and September (in conjunction with the regular meetings of the council) and in November, January and March.

Special meetings may be called by the president, with the consent of the executive committee.

ARTICLE VIII.

AMENDMENTS

These bylaws may be amended at any regular meeting of the council provided the amendment has been submitted and read at the previous meeting or has been distributed to each council member in writing at least two weeks prior to the meeting. It shall require a two-thirds vote of those present to amend the bylaws.

ARTICLE IX.

QUORUM

A quorum shall consist of members present.

ARTICLE X.

MAJORITY

A majority consists of one or more over fifty percent (50%) of the members present at the meeting.

ARTICLE XI.

DISSOLUTION

If, for any reason, this 4-H Council shall be dissolved, any remaining assets will be given to _____ County Extension.

4-H COUNCIL DISTRICTS

DISTRICT 1

Lincoln
Flathead
Sanders
Lake
Mineral
Missoula
Ravalli

DISTRICT 2

Glacier
Toole
Liberty
Pondera
Hill
Chinook
Phillips

DISTRICT 3

Teton
Choteau
Cascade
Judith Basin
Fergus
Petroleum

DISTRICT 4

Valley
Daniels
Sheridan
Roosevelt
Richland
Dawson
McCone

DISTRICT 5

Powell
Granite
Deer Lodge
Silver Bow
Jefferson
Madison
Beaverhead

DISTRICT 6

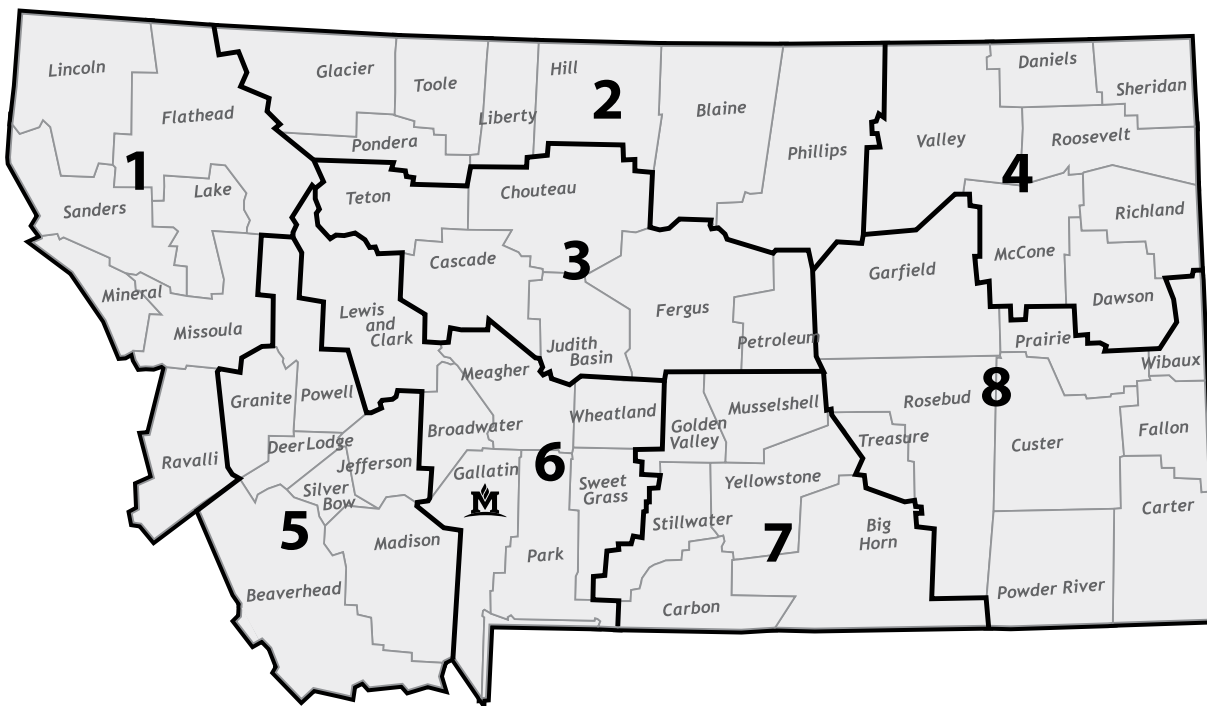
Lewis & Clark
Meagher
Broadwater
Gallatin
Park
Wheatland
Sweet Grass

DISTRICT 7

Musselshell
Golden Valley
Stillwater
Yellowstone
Carbon
Big Horn

DISTRICT 8

Garfield
Prairie
Rosebud
Treasure
Custer
Wibaux
Fallon
Carter
Powder River



SIMPLE PARLIAMENTARY PROCEDURE

A county 4-H council meeting should be run in an efficient, orderly manner. As a member of an organized group you need to know at least the basic principles of parliamentary procedure in order to share in carrying on its regular business. Among the procedure you should know are how to:

1. Call a meeting to order
2. Get the minutes read and approved or corrected.
3. Get the floor
4. Make a motion
5. Use common subsidiary motions.
 - a. Amend a motion.
 - b. Refer to committee.
 - c. Table.
6. Use common motions.
 - a. Adjourn.
 - b. Reconsider.
 - c. Rescind.
7. Make a committee report.

TO CALL THE MEETING TO ORDER

The presiding officer (sometimes called the "chair") stands, taps on the table with gavel or pencil to get the group's attention. The officer says, "The meeting will please come to order."

READING AND APPROVING MINUTES

The presiding officer says, "The secretary will read the minutes of the last meeting," and after they are read, "Are there any corrections?" The officer pauses, Then continues, "If not, the minutes stand approved as read."

Every member of an organization is responsible for seeing that its records are correct. So if anything has been omitted from the minutes or is not accurately reported, the member who notices it should call attention to it and suggest a correction during the pause before the presiding officer announces that the minutes are approved. If there are no objections to the corrections, the secretary makes the changes. When there is a

difference of opinion as to what should have been said, the chair will entertain a motion to amend the minutes.

When this has been disposed of, the officer says, "Are there any further corrections? If not, the minutes stand approved as corrected."

TO GET THE FLOOR

When you wish to make or discuss a motion, ask a question or give information related to the subject under discussion, rise and address the chair by saying, "Madam," or "Mr. President," or by other special title, if appropriate. Never try to obtain the floor when someone else is speaking unless the speaker is out of order or there is an emergency.

In small informal groups you need not rise to address the chair.

If members are not well acquainted, the speaker should give a name and some identifying remark so that the chair, the secretary and other members will know who is speaking. The correct form is "Mr. (or Madame) President, Mrs. Richard Roe of Pleasant Hills 4-H Club." The chair then repeats the name. This recognition gives permission to speak.

EIGHT STEPS IN MAKING AND CARRYING A MOTION

1. The member addresses the chair.
2. The chair recognizes the member.
3. The member makes the motion. After obtaining the floor, the member says, "I move that..." Motions should be made in the affirmative to avoid the confusion that comes from a negative vote on a negative motion. For instance, you should say, "I move that the club give a picnic," not, "I move that the club does not give a picnic." In the latter case the motion would be voting against the picnic and those voting "no" would be voting for it.

The proper form is, "I move that" not, "I make a motion that," or "I move you." Making a motion is equivalent to saying "I propose that" or "I think we should do this." It is assumed that you

are in favor of the motion you make so you are not allowed to speak against it. However, since discussion may change your mind, you may vote against it.

4. The motion is seconded. All ordinary motions must be seconded. This is to prove that at least two persons want the subject discussed. Ordinarily, motions should be seconded promptly. It is not necessary to be recognized by the chair. In small groups you do not rise or address the chair, by say simple, "I second the motion." In large meetings it is proper to rise and say, "Mr. (or Madame) President, I second the motion."

If there is no second, the chair may say, "Is there a second?" not, "Do I hear a second?" or, "Will someone second the motion?" If no one else thinks the subject should be discussed and there is no second, the chair says, "The motion cannot be considered," or "The motion is lost for lack of a second."

5. The chair states the motion. When the motion has been seconded, the chair restates it; that is, repeats it clearly so everyone will understand exactly what is proposed.
6. The chair calls for discussion three times. This step should never be omitted. The members should have an opportunity to express opinions or to ask questions that may make the motion clear.
7. The chair asks for voting on the motion. When all members who wish to do so have spoken or when the chair thinks that all sides of the question have been discussed, (s)he may say, "Is there any further discussion?" If no one speaks, the chair then asks for voting on the motion. Both affirmative and negative votes must be taken. The chair says, "All in favor of the motion, which is _____, say aye."
After the "aye" vote, the chair says, "All opposed say no." If it is not clear on which side the majority voted, the chair may call for a vote by the raising of hands or standing. Also, a member who is unsure of the outcome may call for a division of the assembly, which

requires the chair to call for a standing or hand raising vote.

8. The chair announces the result. After the vote is taken the chair must announce the result. The usual form is, "The ayes have it and the motion is carried. We will ____" or "The no's have it and the motion is lost. We will not ____."

SUBSIDIARY MOTIONS

Sometimes in order to dispose of a main motion, it is necessary to make a subsidiary or secondary motion. These motions must be voted on before the main motion can be discussed further. The most common motions of this class are to amend, to refer to a committee and to lay on the table.

To Amend. A motion may be amended in four ways: (1) by striking out, (2) by adding, (3) by striking out and adding, (4) by substitution. For instance, a member may move that the council sponsor a leader recognition dinner for all leaders who have served five years or longer, to be held on August 15 at the County Extension Office. Someone else may say, "I move to amend by striking out five and adding three." Discuss only the amendment until it is acted on. If it carries, the chair says, "The ayes have it and the amendment is carried. The motion now reads that the council sponsor a leader recognition dinner for all leaders who have served three years or longer, to be held on August 15 at the County Extension Office."

An amendment to an amendment may only be discussed one at a time. Someone may have moved that the council cooperate with the highway department by making a memorial planting for the astronauts who died in the "Challenger" explosion. Someone else may move to amend the motion by adding the phrase "of seven trees" after memorial planting. This amendment may be amended by inserting "Colorado blue spruce" before trees. While this amendment is pending, discuss only the kind of trees to be planted. When that amendment has been carried or failed, the number amendment may then be discussed. Then the chair will state the motion as amended.

To Refer to a Committee. Sometimes a motion is made which has the general approval of the group but needs to be studied more carefully than can be done in a open meeting, or perhaps more information is needed before a final decision can be made. In such cases, someone should move that the question be referred to a committee. If the business is related to the activities of any standing committee, it should be turned over to that committee. For instance, the motion to plan a suitable meeting to celebrate the tenth anniversary of the organization of the council might be referred to the program committee.

If a special committee is to be appointed, the motion should state how many members it should have and how it should be appointed; for example, "I move that the question be referred to a committee of three appointed by the chair."

To Lay on the Table. Sometimes it seems wise to temporarily lay aside some item of business that is before the group. The correct form is, "I move that the question be laid on the table," or, simply, "I move to lay this motion on the table." This motion must be seconded. It may not be debated or amended. The motion to table must be passed by a majority vote.

At any time during the session at which a question was tabled or during the following session, the motion to take it from the table may be made. This motion may be carried by a majority vote. This is in accord with the principle that a majority vote is required to suspend rules or limit the freedom of the minority. If a motion is not taken from the table at the session of or following the one at which it was tabled, it is considered killed.

PRIVILEGED MOTIONS

Some motions are privileged to the business being transacted. They are in order whenever they are needed. The one most commonly used, to adjourn.

To Adjourn. The correct form is, "move to adjourn," or "I move that we adjourn." The motion is seconded and voted on but is not discussed or amended. It is discourteous to begin talking or to rise until the chair has declared the meeting

adjourned. The usual form is, "The motion carries and the meeting is adjourned."

If the standing rules state the time for adjournment, the chair may stand and say, "The hour for adjournment has arrived. The meeting is adjourned."

UNCLASSIFIED MOTIONS

To Reconsider. A member who votes on the prevailing side and then thinks that an action has been taken too hastily, may move to reconsider. This motion can be made only in the session at which the original motion was made, or the next meeting.

To Rescind. Any motion passed by an organization may be rescinded at any time, provided no actions have been done that cannot be undone. If a bill has been paid or a contract made; or if the person involved in the action has been informed of it, the motion cannot be rescinded. The motion to rescind requires a two-thirds vote.

COMMITTEE REPORTS

Committee reports should give council members an understanding of the subject dealt with and the action that is desired. The reports consist of the material that has been agreed upon by the committee. They may be oral or written. Written reports should always be signed by the chair and by all members of the committee, if practical. The chair of the committee presents the report. A copy should be given to the secretary of the council.

The information given in a report determines the way the report will be presented. If it contains information and recommendations as to action to be taken on the subject, the chair should move the adoption of the recommendations. These reports should be written. The members of the committee know about the recommendations and should stand behind their report. The council should give thoughtful consideration to the report. It may adopt, reject, or amend the recommendations or refer them back to the committee for further study. Each recommendation may be considered separately.

If the subject is extremely important or involves another organization or individuals outside the council, the committee may recommend resolutions

to carry its suggestions into effect. The resolutions are written at the end of the report. The chair of the committee should move for their adoption.

Members of the council who vote for the adoption of the recommendations or resolutions should realize that they are obligating themselves to carry them out.

Committees present summaries of their accomplishments as progress reports and as annual reports. It is not necessary that a motion be made to accept these reports. Reports giving a number of accomplishments should be written.

A committee that has been asked to collect information on a subject may present its findings with or without a motion as to action to be taken. The council may refer the matter to the committee a second time and ask it to recommend what should be done.

You can find an example of a committee report form on page 25.

PARLIAMENTARY GLOSSARY

Agenda — A list outline or plan of things to be considered or done in a meeting.

Minutes — The official record of the proceedings of a meeting, usually kept by the secretary.

Financial Statement — A record of the income, expenses and investments of an organization presented by the treasurer at a regular meeting.

Audit — A formal examination of an organization's accounts or financial statements usually done yearly.

By-laws — Rules adopted by an organization, chiefly to govern its members and regulate its affairs.

Parliamentary procedure/Robert's Rules of Order — A process used by boards in the rules and usages of parliamentary procedure as in Robert's Rules of Order (a book written by General Henry M. Robert which is used by organizations as their parliamentary authority in running board and general membership meetings).

Annual report — A brochure developed by an organization which lists the year's activities and the year-end financial report.

Trusteeship — The process of making an individual commitment, on behalf of the general public to consider the needs of the entire community and seek to serve the common good.

Budget — A plan for the coordination and expenditures of an organization.

Fund-raising — A planned process whereby money is raised to assist the organization in its work.

Strategic action plan — A forecast of the organization's activities: how it will spend its money, use its personnel, plan continuing or new activities and find its resources.

Non-profit/tax exempt status — An organization which is not operated or maintained for the purpose of making a profit. No taxes are paid and the work performed by the organization must be educational and charitable in nature.

Mission — A combination of beliefs, interests, skills and qualities which individuals or organizations use to address the needs in the home, school, civic or global community. A mission statement reflects values, is lofty, gives direction for skills and qualities and is a compass for decisions.

Executive committee — A committee of the board composed of the officers who can make decisions for the board meetings. Officers generally involved are the president, vice president, secretary and treasurer.

Code of ethics — A set of principles board members are expected to meet which have been adopted by the entire board.

Common good — When individuals and organizations make decisions based on the needs of the entire community, they act for the common good. These broader decisions demonstrate what is meant by "serving the common good." In simple terms, it is not what is good for me or you, but what is good for us.

Standing committees — Those committees of the board that meet between board meetings to discuss activities for the organization and to make recommendations to the board. Committees generally include: Program, Finance/Ways and Means, Nominating, Future Planning, Personnel, and others as designated by the board.

Adjournment — To end a meeting. In a board meeting a motion is made to adjourn (end) the meeting.

PARLIAMENTARY PROCEDURES

Directions: To guarantee smoothly run meetings, familiarize yourself with the common parliamentary procedures below.

To do this:	Motion Name:	You say this:	May you interrupt the speaker?	Must you be seconded?	Is motion debatable?	Is motion amendable?	What vote is required to pass?
Adjourn the meeting (before all business is complete)	Adjourn	"I move that we adjourn"	No	Yes	No	No	Majority
Recess the meeting	Recess	"I move that we recess until..."	No	Yes	No	Yes	Majority
Suspend further consideration of something	Lay on the Table	"I move to table this motion."	No	Yes	No	No	Majority
End debate	Previous Question	"I move previous question."	No	Yes	No	No	Two-thirds
Have something studied further	Refer to a Committee	"I move we refer this matter to a committee."	No	Yes	Yes	Yes	Majority
Introduce business (a primary motion)	Main Motion	"I move that..."	No	Yes	Yes	Yes	Majority
Amend a motion	Amendment	"I move that this motion be amended by..."	No	Yes	Yes	Yes	Majority
Object to procedure or to a personal affront	Point of Order	"Point of Order"	Yes	No	No	No	No vote, chair's decision
Take up a matter previously tabled	Take from the Table	"I move we take from the table..."	No	Yes	No	No	Majority
Consider something out of its scheduled order	Suspend the Rules	I move we suspend the rules that states..."	No	Yes	No	No	Two-thirds
Reconsider a motion from same or previous meeting	Reconsider	"I move to reconsider the motion passed that states..."	No	Yes	No	No	Majority
Cancel previous action	Rescind	"I move to rescind the motion that states..."	No	Yes	No	No	Two-thirds

*If the original motion was debatable a motion to amend, rescind or reconsider that motion is debatable.

WORKSHEET FOR MEETING

Place _____ Month _____ Day _____ Hour _____

BUSINESS MEETING:

1. Call to order
2. Opening exercise (roll call/pledge) _____
3. Reading and approval of minutes
4. Reading of communications
5. Reports of officers, council members or leaders

Treasurers report

6. Reports of committees:
 Standing _____
 Special _____

7. Unfinished business
 a. _____

8. New Business
 a. _____
 b. _____
 c. _____
 d. _____
 e. _____

9. Program (e.g., initiation of new members, installation of officers)

10. Announcements
 a. Project work
 b. Announce place, date, hour, and read tentative program for next meeting.

11. Adjournment

AGENDA PLANNING GUIDE

Subject	Item Number	Who Reports	Material Given in Advance	Material Needed at Meetings	Special Equipment Needed	Difficult Situation/Who to help Solve it	Time Required

COUNTY 4-H COUNCIL COMMITTEE APPOINTMENTS

Committee	Year:	Year:	Year:
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Budget Chair
 Members:

Expansion & Review Chair
 Members:

Public Relations Chair
 Members:

Exchange Trip Chair
 Members:

Demonstration Day Chair
 Members:

COMMITTEE REPORT FORM

Name of Committee _____

CATEGORY OF REPORT:

Special event or activity _____

General report or update _____

Members contributing: _____

Short summary of methods used by the committee, what the committee did, facts uncovered and information obtained:

- If the committee was appointed to investigate or study, provide a summary of the information gathered.
- If the committee was appointed to take action, provide a short summary of the work accomplished.
- If the committee was appointed to make recommendations, provide a statement of the recommendation followed by the resolution or motion proposed to implement the recommendation. (If the resolutions or recommendations are contained within the body of the report, summarize them at the end of the report.)

SIGNATURES OF ALL COMMITTEE MEMBERS WHO AGREE WITH THIS REPORT

DEMONSTRATION CONTEST

Who will do? _____ By when? _____

1. Set dates for the contests that will be held in the county.
2. Arrange for a facility for each contest.
3. Mail out pre-registration form.
4. Set up schedule and mail to each contestant.
5. Decide on number of platforms and secure 3 judges per platform.
6. Secure one monitor per platform.
7. Secure 3 persons to do registration and tabulation.
8. Arrange for someone to do judges' orientation.
9. Arrange for someone to do monitors' orientation.
10. Write news article for local paper announcing placings.
11. Mail out score sheets and certificates to each participant.

APPLICATION FOR EMPLOYER IDENTIFICATION NUMBER

Form **SS-4**

Application for Employer Identification Number

OMB No. 1545-0003

(Rev. July 2007)

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

Department of the Treasury
Internal Revenue Service

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.

1	Legal name of entity (or individual) for whom the EIN is being requested CLUB / GROUP NAME	3	Executor, administrator, or trustee (if different from line 1) (Principle contact)
2	Trade name of business (if different from line 1) (Usually blank)	5a	Street address (if different from line 1)
4a	Mailing address (room, apt., suite, etc.)	5b	City, state, and ZIP code
4b	City, state, and ZIP code (if foreign)		
6	County and state where principal business is located		

Fill in all fields as needed, or per the tips provided

Your club name should be specific either through a unique name or by identifying the county as well. EXAMPLES: Share-N-Win 4-H Club (unique name); Calvert County 4-H Horse Club (generic name with county)

7a	Name of principal officer, general partner, grantor, owner, or trustee LEAVE BLANK	7b	SSN, ITIN, or EIN LEAVE BLANK
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8a	Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8b	If 8a is "Yes," enter the number of LLC members
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8c If 8a is "Yes," was the LLC organized in the United States? Yes No

9a **Type of entity** (check only one box). **Caution.** If 8a is "Yes," see the instructions for the correct box to check.

<input type="checkbox"/> Sole proprietor (SSN)	<input type="checkbox"/> Estate (SSN of decedent)
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (TIN)
<input type="checkbox"/> Corporation (enter form number to be filed) ▶	<input type="checkbox"/> Trust (TIN of grantor)
<input type="checkbox"/> Personal service corporation	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input checked="" type="checkbox"/> Other (specify) ▶ 4-H Clubs & Affiliated 4-H Organizations	Group Exemption Number (GEN) if any ▶ 2704

9b	If a corporation, name the state or foreign country (if applicable) where incorporated	State SKIP	Foreign country SKIP
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10 **Reason for applying** (check only one box)

<input type="checkbox"/> Started new business (specify type) ▶	<input type="checkbox"/> Banking purpose (specify purpose) ▶
<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input checked="" type="checkbox"/> Other (specify) ▶ Starting 4-H Club or Starting 4-H Organization	<input type="checkbox"/> Created a trust (specify type) ▶
	<input type="checkbox"/> Created a pension plan (specify type) ▶

This is typically "yes"

11	Date business started or acquired (month, day, year). See instructions.	12	Closing month of accounting year
13	Highest number of employees expected in the next 12 months (enter -0- if none).	14	Do you expect your employment tax liability to be \$1,000 or less in a full calendar year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If you expect to pay \$4,000 or less in total wages in a full calendar year, you can mark "Yes.")
	Agricultural 0* Household 0* Other 0*		

These entries are typically "0"

15 First date wages or annuities were paid (month, day, year) of applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) **(Usually skipped)**

16 Check **one** box that best describes the principal business.

<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other
		<input checked="" type="checkbox"/> Other (specify) Education		<input type="checkbox"/> Retail

17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.
Youth Development and education

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? Yes No
If "Yes," write previous EIN here ▶

Third Party Designee

Complete this section **only** if Designee's name

Address and ZIP code

Under penalties of perjury, I declare that I have examined this application and all the information furnished hereon, and I declare that the information is true and correct.

Name and title (type or print clearly) ▶

Signature ▶

This is a **SAMPLE SS-4** form for those **4-H CLUBS & AFFILIATED ORGANIZATIONS** applying for an EIN and wishing to be included under the National 4-H Group Exemption.

Questions?
Contact your state 4-H program office, visit <http://www.national4-hheadquarters.gov> or email 4-H_tax_info@csrees.usda.gov

the completion of this form.

Designee's telephone number (include area code)

)

Designee's fax number (include area code)

)

Applicant's telephone number (include area code)

)

Applicant's fax number (include area code)

)

CHANGE OF ADDRESS

Form **8822**
 (Rev. December 2008)
 Department of the Treasury
 Internal Revenue Service

Change of Address

OMB No. 1545-1163

▶ Please type or print.

▶ See instructions on back. ▶ Do not attach this form to your return.

Part I Complete This Part To Change Your Home Mailing Address

Check **all** boxes this change affects:

- 1 Individual income tax returns (Forms 1040, 1040A, 1040EZ, 1040NR, etc.)
 ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here
- 2 Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)
 ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.
 ▶ Decedent's name _____ ▶ Social security number _____

3a Your name (first name, initial, and last name)	3b Your social security number
4a Spouse's name (first name, initial, and last name)	4b Spouse's social security number

5 Prior name(s). See instructions.

6a Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.
6b Spouse's old address, if different from line 6a (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.
7 New address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.

Part II Complete This Part To Change Your Business Mailing Address or Business Location

Check **all** boxes this change affects:

- 8 Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
- 9 Employee plan returns (Forms 5500, 5500-EZ, etc.)
- 10 Business location

11a Business name	11b Employer identification number
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12 Old mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Room or suite no.
13 New mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Room or suite no.
14 New business location (no., street, city or town, state, and ZIP code). If a foreign address, see instructions.	Room or suite no.

Part III Signature

Daytime telephone number of person to contact (optional) ▶ () _____

<p>Sign Here ▶ _____ Date _____</p> <p>▶ _____ Date _____</p> <p style="font-size: small;">If joint return, spouse's signature</p>	<p>▶ _____ Date _____</p> <p style="font-size: small;">If Part II completed, signature of owner, officer, or representative</p> <p>▶ _____ Title _____</p>
---	--

Purpose of Form

You can use Form 8822 to notify the Internal Revenue Service if you changed your home or business mailing address or your business location. If this change also affects the mailing address for your children who filed income tax returns, complete and file a separate Form 8822 for each child. If you are a representative signing for the taxpayer, attach to Form 8822 a copy of your power of attorney.

Changing both home and business addresses? If you are, use a separate Form 8822 to show each change.

Prior Name(s)

If you or your spouse changed your name because of marriage, divorce, etc., complete line 5. Also, be sure to notify the Social Security Administration of your new name so that it has the same name in its records that you have on your tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Addresses

Be sure to include any apartment, room, or suite number in the space provided.

P.O. Box

Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

Foreign Address

Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

"In Care of" Address

If you receive your mail in care of a third party (such as an accountant or attorney), enter "C/O" followed by the third party's name and street address or P.O. box.

Signature

If you are completing Part I, the taxpayer, executor, donor, or an authorized representative must sign. If your last return was a joint return, your spouse must also sign (unless you have indicated by checking the box on line 1 that you are establishing a separate residence).

If you are completing Part II, an officer, owner, general partner or LLC member manager, plan administrator, fiduciary, or an authorized representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc.



If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822 a copy of your power of attorney. To do this, you can use Form 2848. The Internal Revenue Service will not complete an address change from an "unauthorized" third party.

Where To File

Send this form to the Department of the Treasury, Internal Revenue Service Center,

and the address shown next that applies to you. Generally, it takes 4 to 6 weeks to process your change of address.

Note. If you checked the box on line 2, or you checked the box on both lines 1 and 2, send this form to: Cincinnati, OH 45999-0023.

Filers Who Completed Part I (You checked the box on line 1 only)

IF your old home mailing address was in . . .	THEN use this address . . .
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, Vermont	Andover, MA 05501-0023
Alabama, Florida, Georgia, North Carolina, South Carolina, Virginia	Atlanta, GA 39901-0023
Kentucky, Louisiana, Mississippi, Tennessee, Texas	Austin, TX 73301-0023
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Iowa, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Fresno, CA 93888-0023
Arkansas, Connecticut, Delaware, Indiana, Michigan, Missouri, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, West Virginia	Kansas City, MO 64999-0023
APO and FPO Addresses American Samoa Guam: Nonpermanent residents Puerto Rico (or if excluding income under Internal Revenue Code section 933) Virgin Islands: Nonpermanent residents Nonresident aliens and dual-status aliens Foreign country: U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563	Austin, TX 73301-0023 USA
Guam: Permanent residents	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
Virgin Islands: Permanent residents	V.I. Bureau of Internal Revenue 9601 Estate Thomas Charlotte Amalie St. Thomas, VI 00802

Filers Who Completed Part II

IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Cincinnati, OH 45999-0023

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States

Ogden, UT
84201-0023

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your social security number on what you file. This is so we know who you are, and can process your form and other papers.

Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The use of this form is voluntary. However, if you fail to provide the Internal Revenue Service with your current mailing address, you may not receive a notice of deficiency or a notice and demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on the tax deficiencies.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is 16 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on this page.

