Life Cycle of an Agricultural or Horticultural Organization

Starting Out

Creating the Organization
- Organizing Documents
- Bylaws

Employer Identification Number
- Application Form
- Apply for an EIN Online

Requirements for Exemption – Agricultural/Horticultural Organization
- Definition – Agricultural or Horticultural Organization
- Agricultural or Horticultural Organizations – Exempt Activities
- Examples of Non-qualifying Activities

Inurement and benefits to members

Applying to IRS

Required Filings

Ongoing Compliance

Significant Events

Updated: April 11, 2013
Life Cycle of an Agricultural or Horticultural Organization, page 2

Starting Out

Applying to IRS

Application Forms

- Exemption Application (Form 1024)
- Group Exemption
- User Fee
- Power of Attorney
- Disclosure of Applications

IRS Processing

- Tax Law Compliance Before Exempt Status Is Recognized
- Rulings and Determination Letters
- Rulings in Advance of Operations

Help from the IRS

- Application Process Step by Step
- Customer Account Services
- Publication 557, Tax-Exempt Status for Your Organization

Required Filings

Ongoing Compliance

Significant Events

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Starting Out

Applying to IRS

Required Filings

- Annual Exempt Organization Return
  - Requirements for Filing
  - Power of Attorney

- Unrelated Business Income Tax
  - Requirements for Filing
    - Form 990-T
    - Form 990-T Instructions
    - Estimated Tax
    - Form 990-W
  - Exceptions and Exclusions

Employment Taxes

Help from the IRS

- Customer Account Services
- Publication 598, Tax on Unrelated Business Income of Exempt Organizations
- Publication 557, Tax-Exempt Status for Your Organization
- Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than Charities)

Ongoing Compliance

Significant Events

Updated: April 11, 2013
Starting Out

Applying to IRS

Required Filings

Ongoing Compliance

Jeopardizing Exemption

Non-Exempt Activities - Examples

Inurement

Benefits to Members

Not Filing Annual Return or Notice

Lobbying and Political Campaign Activity

Proxy Tax

Employment Taxes

Requirements to Pay

Exceptions and Exclusions

Worker Classification

Employment Tax Forms

Employment Tax Publications

Contributions

Disclosure

Retirement Plan Compliance

Help from the IRS

Customer Account Services

Publication 557, Tax-Exempt Status for Your Organization

Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than Charities)

Significant Events
Life Cycle of an Agricultural or Horticultural Organization, page 5

Starting Out

Applying to IRS

Required Filings

Ongoing Compliance

Significant Events

Reporting Changes to the IRS

Private Letter Rulings and Determination Letters

Audits of Exempt Organizations

Potential Examination Consequences

Examination Procedures

Power of Attorney

Termination of Exempt Organization

Help from the IRS

Customer Account Services

Publication 557, Tax-Exempt Status for Your Organization

Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than Charities)

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