

**AUTHORIZATION OF SUBORDINATE  
(4-H CLUB) TO BE INCLUDED  
IN INTERNAL REVENUE SERVICE  
GROUP EXEMPTION LETTER FOR THE  
UNIVERSITY of MASSACHUSETTS**

Internal Revenue Service Procedure 80-27\*, 1980-1 C.B. 677 describes the process under which the \_\_\_\_\_ Club of \_\_\_\_\_, MA, may generate its federal tax exempt status under section 501c (3) of the Internal Revenue Code through a Group Exemption Letter issued by the Internal Revenue Service upon an application filed by the University of Massachusetts as a Central Organization on behalf of 4-H Clubs and Affiliates situated in Massachusetts which are subject to the general supervision and control of the University of Massachusetts. Such 4-H Clubs and Affiliates are referred to in Revenue Procedure 80-27 as a subordinate of the University of Massachusetts.

One of the requirements for the issuance of a Group Exemption Letter by the Internal Revenue Service contained in section 4.03 of Revenue Procedure 80-27 is that each subordinate of a Central Organization must authorize the Central Organization to include it in the application for the Group Exemption Letter made by the Central Organization pursuant to Section 4 of Revenue Procedure 80-27.

Based on my understanding that the University of Massachusetts as Central Organization will submit to the Internal Revenue Service an application for the issuance of a Group Exemption Letter covering 4-H Clubs and Affiliates as subordinates, the \_\_\_\_\_ Club of \_\_\_\_\_, MA, through the undersigned, hereby authorizes the University of Massachusetts to include it in the application for the Group Exemption Letter.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20

By \_\_\_\_\_

Signature of Authorized Individual

Title \_\_\_\_\_

Printed name \_\_\_\_\_

Address \_\_\_\_\_

**\*\*\*\*Attach copy of EIN documentation from the IRS**

\*For a copy of IRS document 80-27, visit : <http://www.irs.gov/pub/irs-tege/rp1980-27.pdf>



**4-H Youth  
Development Program**  
UMass Extension

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