



APPROPRIATE USE OF THE 4-H NAME AND EMBLEM IN REGARDS TO LIVESTOCK SALES, AUCTIONS AND SIMILIAR EVENTS

4-H Youth raising livestock and other farm animals to be sold at auctions, county and state fairs and other 4-H events has long been a vital part of the 4-H educational experience. The income received and the funds paid at these events are subject to Federal tax laws and Internal Revenue Service (IRS) regulations. Due to the complexity and varied applicability of IRS regulations, all 4-H members, organizations and contributors involved in these sales and events are strongly encouraged to seek guidance from their tax advisors regarding their specific accountability and situation.

In the vast majority of these sales events, fairs, etc., the 4-H Name and Emblem are used to identify the sponsoring organization, location or participating groups. States are responsible for insuring the proper use of the 4-H Name and Emblem in conjunction with these events. Groups using the 4-H Name and Emblem in these fairs for livestock sales or auctions etc. should be properly authorized, chartered or have completed a Memorandum of Understanding with the State 4-H office.

Additionally, the States need to insure that the entities using the 4-H Name and Emblem have completed the process to be included under the General Tax Exemption for 4-H or in some other status are recognized by the IRS as a 4-H organization and therefore tax exempt. This insures that contributors and donors involved in the livestock sales, auctions, etc. can have their contributions verified by the IRS as a charitable contribution if it is given to a 4-H identified group.

In situations where the 4-H member retains ownership of the animal and the proceeds from the sale pass through the 4-H organization sponsoring the livestock sale or auction and go directly to the 4-H member, the 4-H organization is only a conduit for the sale of the animal. When acting as a conduit for the sale, the sponsoring 4-H organization cannot view the sales proceeds as income to the organization and should clarify for the purchaser that they have not made a charitable contribution to the organization, but have purchased the animal through the organization for the direct benefit of the 4-H member.

It must be noted that if these livestock sales, auctions or similar events are used as fund raising for 4-H, State and local Extension officials must insure that the funds are given and used in accordance with Title 7 of the Code of Federal Regulations section 8 guidelines pertaining to 4-H educational programs. In brief, these fund raising activities must have the approval of the appropriate Cooperative Extension office, be given and used for priority educational purposes, accounted for efficiently and there must be a definite plan to account for funds raised prior to authorizing the use of the 4-H Name and Emblem for the livestock sale, auction, etc. See Fact Sheet "Fundraising: Private Support for the 4-H Program", National 4-H Headquarters-USDA, dated July 2006.

References: <http://www.national4-hheadquarters.gov>
<http://www.irs.gov>
 Title 7 CFR – Agriculture

For questions concerning the use of the 4-H Name and Emblem, please contact the National 4-H Headquarters-USDA at (202) 720-2908 or at <http://www.national4-hheadquarters.gov>.



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