

NEWS

Information from the State 4-H-Youth Office

VOLUME XIII, Number 3
March 26, 1975

TO: Agents Responsible for 4-H and Youth Development
FROM: The 4-H Staff - Chester D. Black, Assistant Director, 4-H *COB*

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4-H CONGRESS CALL

Prior to an event such as 4-H Congress, we often get suggestions and/or reactions from volunteer leaders and 4-H members. We are now in the process of selecting topics for the educational classes for the 1975 State Congress. If you, your leaders or 4-H'ers have any suggestions concerning 4-H Congress would you send them to me immediately.

Dalton R. Proctor

4-H LEADERSHIP AND CD CONFERENCE OFFERS OUTSTANDING OPPORTUNITY

The 4-H Leadership and Community Development Conference to be held at Mitchell 4-H Camp on July 7-12 and Swannoona 4-H Camp on August 4-9 offer an outstanding opportunity to involve the County 4-H Council in an in-depth leadership learning experience. The conference format includes about four hours of classes each day in which all delegates take part, plus a variety of special activities of which delegates select according to their individual interests.

A quota of four girls and four boys per county has been set for the conferences, although counties may send a delegation as small as one person. All participants must be 14 years of age or older.

Agents are urged to select a delegation to participate in this annual event and to refer to a letter dated January 17, 1975 from Dr. C. E. Lewis for further details. Applications for the conference will be mailed about May 1, 1975.

C. E. Lewis



REPORT ANYTIME FOR FEBRUARY

Richmond County: Conducted a 4-H Charm School for 20 teenage youths and 6 volunteers.

Rowan County: Conducted a "Clothing Ques" and Archery "All-A-Bouts" program for 168 youth and adults.

Henderson County: 4-H Council conducted a Heart Fund Campaign and raised over \$200.

Ashe County: Conducted a classical Acoustical Musical Program in Cultural Arts for 30 youth, 15 volunteers and 20 others to motivate youth appreciation of music.

Wilson County: Citizenship Education to provide opportunity for persons of the minority race to seek, discover and appreciate contributions of Blacks and other minorities to the development and growth of the Wilson Community. Fifty-four youth, volunteers and others were involved.

Alamance County: 1) Youth Advisory Committee made up of several business, professional and volunteers held their first meeting in February. 2) 4-H Cooperative Lamb Project.

Davie County: 1) Forty-two 4-H'ers received local club officer training. 2) Thirteen volunteers met and discussed 4-H program plans and special projects.

Stokes County: 1) 4-H'ers conducted a fund raising project to help a needy family. 2) Conducted 6 hours of Gun Safety Programs for 600 youth.

Caswell County: Bicentennial license plate sales to celebrate the County's Bicentennial and to raise funds for 4-H Development Fund.

Granville County: Nine youth and 24 volunteers participated in a 4-H Leader's Banquet.

Warren County: Seventeen youth and three volunteers participated in the Restoration of Macon Community Center.

Lyman B. Dixon

MULLIGAN STEW IN '76

The 4-H educational TV series, "Mulligan Stew" will be programmed statewide on educational channels and certain commercial stations in 1976. The series on good nutrition and health is designed for 4th-6th grade ages.

You will be informed as to stations and dates as they are finalized, which cannot be until early fall at best. The period for the programs will be February - March of 1976. The cost of the member manual (comic book) will be 15¢ per copy with a leaders guide for each 30 manuals purchased.

You may want to start some preliminary organizational work with school officials, leaders, possible sponsors, etc. prior to the end of this school year.

Lyman B. Dixon

NORTH CAROLINA CO-OP YOUTH CAMP

The Cooperative Council of North Carolina will be conducting a Cooperative Youth Camp at White Lake July 28 - August 1, 1975. This should be an excellent opportunity for youth to learn more about cooperatives. If you would like more information, contact your local cooperative.

Vivian Hammond

BLACK AMERICANS IN THE WAR FOR INDEPENDENCE

Enclosed in the 4-H Coordinator's Newsletter is a copy of an article taken from the magazine "Soldier". It can be used as resource material by 4-H'ers participating in public speaking contests, debates, playlets, etc. Keep it in your file on the Bicentennial for future reference.

Dalton R. Proctor

BICENTENNIAL BUMPER STICKERS

Enclosed in the 4-H Coordinator's copy of this Newsletter is information on the Bicentennial Bumper Stickers and a sample bumper sticker for each member of your county's staff. Enclosed in the specialists' copy are stickers for members of his department.

Dalton R. Proctor

4-H CELEBRATES BICENTENNIAL

Enthusiasm and interest are growing and most counties have organized a Bicentennial Committee for coordinating and planning various activities in which county 4-H groups will participate. Please share your ideas and experiences about your 4-H Bicentennial activities and events by notifying the State 4-H Office -- we will publish some of these ideas in the Newsletter.

C. E. Lewis

S-O-S

We are trying to locate some materials that might be useful in our Bicentennial celebration. In 1959, there was sent out to the counties a packet of information to be used in celebrating the 50th anniversary of 4-H Club work. If any of you happen to still have this material in your files, may we borrow it?

Vivian Hammond

SPECIAL SCHOLARSHIP

From the National Turkey Federation: Two National Youth Achievement Awards are available, one in turkey production or consumer education, and the other in the field of science related to the turkey. Awards will be made in each of these two areas, provided the projects submitted are worthy of National recognition.

The National Award winners will each receive a \$500 scholarship and an all-expense paid trip to the National Turkey Federation Convention on January 7, 8 and 9, 1976. The State Turkey associations are directly responsible for the selection of State winners, according to their own rules and procedures. Each state will have the option of sending more than one entry in each category so that the best entry from each state will be entered.

For further details on entry and rules, contact Ray Prince, Dept. of Poultry Science, Box 5307, N. C. State University, Raleigh 27607.

Dalton R. Proctor

NATIONAL 4-H CALENDARS

4-H Calendars are now being sold for 1976 by four companies -- Brown & Bigelow, Shaw Barton, Thomas J. Murphy and Gettier Montayne. Only these companies are authorized to use the 4-H name and emblem. The salesmen have been instructed to contact the County Extension Office for mutual understandings to sell or write calendar sales contracts with business, etc. in your county. The agent is not to be involved other than to give his/her consent for sales efforts by the company representative.

Consolidated Enterprises, Inc., Marceline, Missouri is NOT AUTHORIZED to use the 4-H name and emblem. It is a commercial venture not connected with educational and public relations efforts of traditional Calendar Programs.

Lyman B. Dixon

COUNTY TALENT SHOWS

Begin now to plan for the district "Share the Fun in 4-H" contest which will be held in conjunction with District Activity Day.

It is recommended that all counties planning to enter participants in district competition conduct a county talent show or contest in which blue ribbon winners are named. A county talent show offers excellent opportunity for both young and old 4-H'ers to "do their own thing" while fostering in them poise, self-confidence and leadership. In addition, when well conducted and publicized, it provides favorable visibility for the county 4-H program.

Enclosed with the Coordinator's Newsletter are two copies of "1975 Share in Fun in 4-H" which lists the regulations which will govern district competition. These regulations may be of help to you as you plan your county talent show and should be filed for future reference for district competition.

Vivian Hammond

INTERSTATE EXCHANGES

Indiana - Two way exchange with this state in 1975 for 8 to 10 youth, contact Larry Tyler, County Extension Office, Courthouse, Hartford City, Indiana 47348.

Georgia - Contact Sheryl Summerlin, P. O. Box 827, LaFayette, Georgia 30728 for exchange information with this state.

Kentucky - Thirty teens from Kentucky would like to travel in June, 1975 and host in 1976. Make inquiries to Susan Sullivan, 4-H Agent, Barren County, Glasgow, Kentucky 42141.

West Virginia - Is interested in exchange with North Carolina--contact James Sims, County Extension Agent, Room 319, Courthouse, Williamson, West Virginia 24661.

Philippi, West Virginia has 12-15 youths who would like to travel or host in either 1975 or 1976. Contact John Loyd, Extension Agent, Philippi, West Virginia 26416.

Wisconsin - Waushara County in Wisconsin is interested in an exchange with 15 youths from a county in North Carolina. They would like to visit and host in July or August, 1975. Contact Debra J. Schroeder, 4-H & Youth Agent, Waushara County Office, Courthouse, Wautoma, Wisconsin 54982.

Pauline E. Moore

CONGRATULATIONS!

We want to extend our congratulations to the four 4-H Clubs which received grants through the "Citizenship in Action" program provided by the Reader's Digest Foundation.

The winners were the Maconeer's 4-H Club in Warren County, the Washington-Carver 4-H Club in Wilson County, the Teenaction Council in Bladen County, and the Abington 4-H Club of Caldwell County. Again our congratulations and keep up the good work.

Pauline E. Moore

PITT COUNTY 4-H RETREAT TO CAMP LEATH

Fifteen 4-H club members and seven adults held weekend Retreat on theme: "Add Life to Years."

Camp activities included basketball, nature exploration, devotionals, music, rap sessions and usual meal and cleaning chores.

The Retreat program began with study of Aging from youth viewpoint. Projects which help add life to years, involving youth and their Elder friends were explored, some of the projects carried out or demonstrated were: Making a window box planter of green plants; making a grooming and management aids for arthritic Elders; adapting head set for TV listening for "hard-of-hearing" Elders; securing large print books free from library for those with impaired vision; and promoting exercise for physical and mental alertness. Congratulations Sue May and Mike Davis!

Isabelle Buckley

WHAT CAN WE LEARN FROM JAPAN?

Respect for our Elders, not because they are older, but because they all have love, experience and skills to share.

"Grandparents in Japan," is another generation-mix club program that counts in the "Youth Looks at Aging" contest, and was developed especially for 4-H Clubs. The leader packet includes a role-playing lesson outline, fact sheets, and reference lists. Color slides depicting life in Japan and tinkling oriental folk music on reel to reel tape are all available from Extension Specialist on Aging.

Isabelle Buckley

DANFORTH, NATIONAL CONFERENCE AND OUT-OF-STATE
APPLICANTS

Thank you for the fine applications submitted for Danforth, National Conference and Out-of State opportunities. There were 60 submitted and 25 of those were invited to participate in the interview finals for Danforth and National Conference. The following selections were made:

Danforth Alternates: Ann Williamson - Wilson Co.
Joe C. Davis - Rowan Co.

Danforth Delegates: Glenda Edwards - Union Co.
Lynn Hall - Duplin Co.

National Conference
Alternates:

Dee McNamara - Forsyth Co.
Tava Orr - Henderson Co.
Larry Revelle - Hertford Co.
Richard Reneger - Iredell Co.

National Conference
Delegates:

Linda Peterson - Sampson Co.
Goldie Smith - Duplin Co.
Carol Myers - Forsyth Co.
Ken George - Wake Co.
Bobby Crews - Vance Co.
Chris Heavener - Lincoln Co.

Delegates for Out-of-State will be selected in the near future.

Lyman B. Dixon

1975 AWARDS HANDBOOK CORRECTION

Correction. The American Business System Demonstration should read:
Age: 9-19
Eligibility: boys or girls
Type: Individual and Team
District Award: Scholarship to North Carolina 4-H Congress
State Award: Team & Coach trip to Amer. Inst. of Coop. Individual trip to AIC.
Donor and Contact Person: Cooperative Council of N. C. Charles D. Colvard, Exec. Vice President, Greensboro, N. C.

Dalton R. Proctor

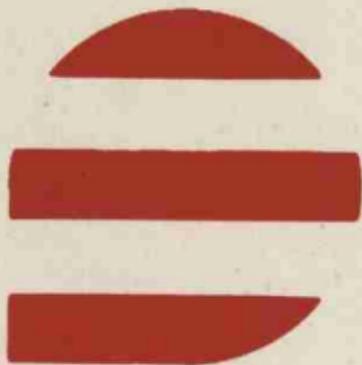
ORDERING MATERIALS?

Last calendar year, over 185,000 4-H member manuals and leader guides were distributed from the mailroom. Since we work 220 days, that is roughly 830 pieces per day. On an average day, these orders go to at least 6 different counties. These figures do not include certificates, brochures, flyers and officer materials.

4-H orders are about one-third of the mailroom workload. Approximately equal numbers of orders are received for home economics and for agricultural publications.

To speed your 4-H orders, please mail them to the Publications Office, use the 4-H code number, and please use the 4-H order form.

Sandy Gresham



**4-H
Celebrates
Bicentennial**



AGRICULTURAL EXTENSION SERVICE

4-H Celebrates Bicentennial

4-H CELEBRATES THE BICENTENNIAL

Enclosed in this issue of the 4-H Newsletter are Bicentennial Bumper Stickers for staff members. These bumper stickers will be available to counties upon request. The stickers may be used as awards, for general distribution in promoting the 4-H program or for re-sell.

The enclosed stickers are to be used in promotion and as samples. Future orders will be produced from a high-quality vinyl that will be easy to remove when unwanted.

The bumper stickers can be ordered in lots of 100 at a cost of \$10 per hundred. The minimum order will be 100. When ordering, please make all checks payable to Heritage Advertising and send to Dalton R. Proctor, 4-H Specialist, N.C.S.U., Post Office Box 5157, Raleigh, North Carolina 27607.

If possible, we would like to have all orders in by June 1, 1975. Information on ordering after June 1 will be sent to each county in June.

This should provide your 4-H'ers with a means of getting involved in the Bicentennial and a way to raise funds if they prefer to sell them.

Dalton R. Proctor
4-H Specialist

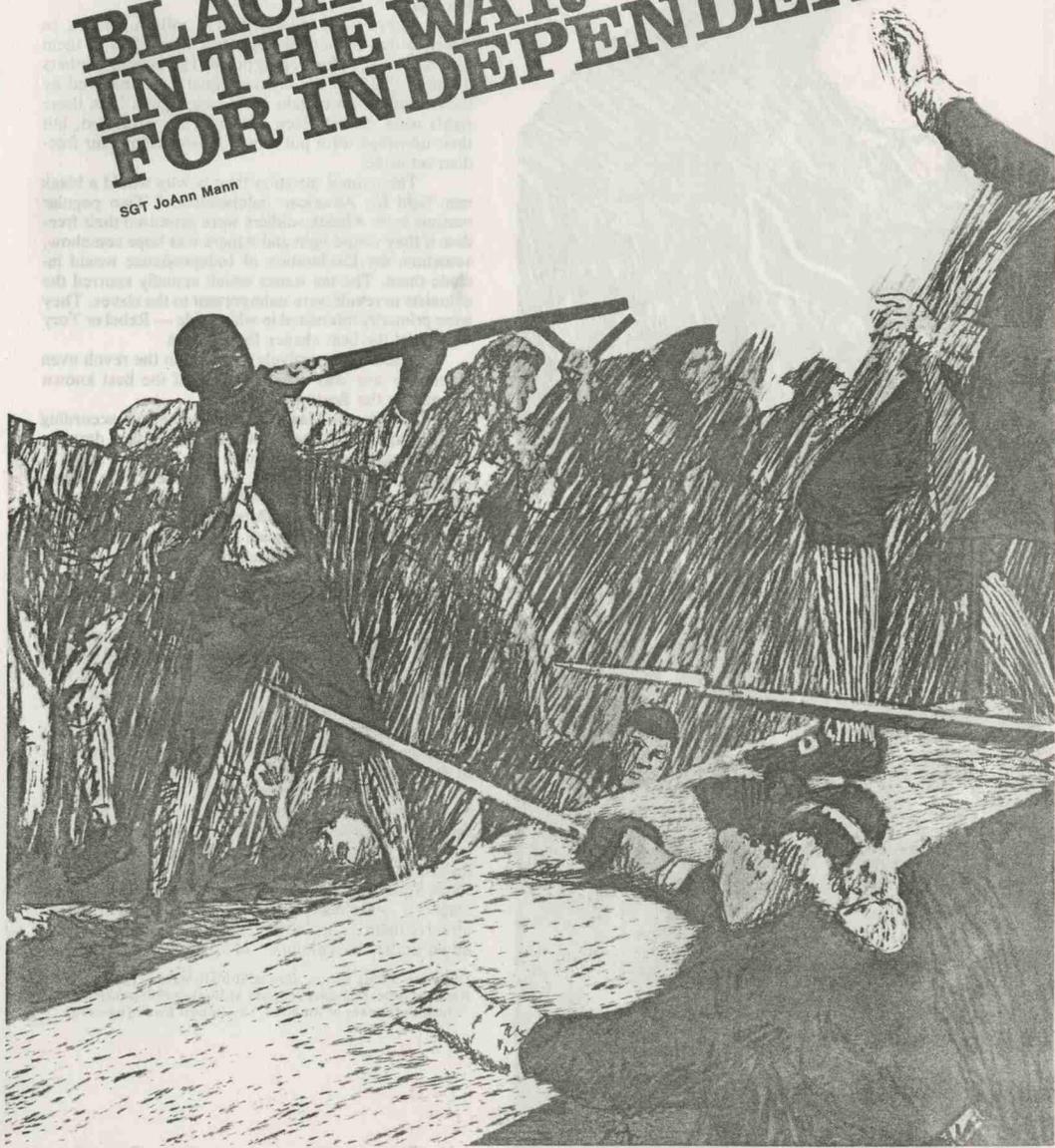
March 24, 1975





BLACK AMERICANS IN THE WAR FOR INDEPENDENCE

SGT JoAnn Mann





THERE'S A STORY told about a general and his slave during the American Revolution. The general told the slave they were going to join the army and fight for the country's liberty. The slave said it would help to know he was going to fight for his own liberty as well. That sounded reasonable to the general, so he gave the man his freedom.

Unfortunately, that was the exception rather than the rule.

There were nearly half a million blacks in America during the Revolutionary War. Most of them were slaves — by force, not choice. The founding fathers declared "all men are created equal . . . endowed by their creator with certain inalienable rights," but these rights were denied black people. They protested, but their uprisings were put down, their petitions for freedom set aside.

The natural question then is why would a black man fight for American independence? Two popular reasons were • black soldiers were promised their freedom if they would fight and • there was hope somehow, sometime the Declaration of Independence would include them. The tax issues which actually spurred the colonists to revolt were unimportant to the slaves. They were primarily interested in which side — Rebel or Tory — offered the best chance for freedom.

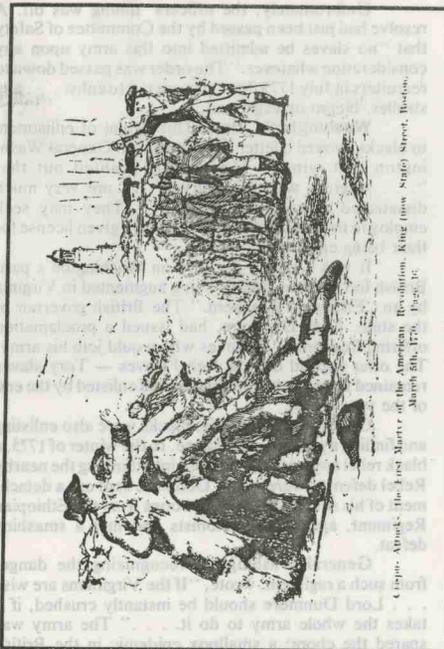
Blacks were actively involved in the revolt even before the war was declared. One of the best known episodes is the Boston Massacre.

The Boston Massacre was touched off, according to newspaper accounts, by two British soldiers drawing their swords on a group of boys. The boys had sticks in their hands and fought back. During the scuffle, someone rang the town bells and long-simmering colonial anger hit the boiling point. A crowd gathered outside the Custom House, throwing ice and snowballs at the sentinel on duty. The sentinel called for reinforcements and a squad of eight soldiers and an officer responded, forming a half-circle around him — muskets aimed at the crowd.

At the same time, another group of men appeared, led by a "stout mulatto" (Crispus Attucks), huzzahing and crying 'Damn them! They dare not fire! We are not afraid of them!' Attucks threw himself at the officer, crying 'Kill the dogs! Knock them over . . . !' The soldiers fired and Crispus Attucks was the first of five to die in the encounter — killed instantly by two balls in the chest.

The soldiers went on trial after the massacre; one of the defense lawyers was John Adams. In his final plea for the soldiers he said, "This Attucks . . . appears to have undertaken to be the hero of the night; and to lead his army with banners, to form them in the first place in Dock Square, and march them up King Street with their clubs . . . this man with his party cried, 'Do not be afraid of them . . .,' to have this reinforcement coming down under the command of a stout mulatto fellow,

Opposite, Peter Salem shoots British Major Pitcairn as the Redcoat officer mounts redoubt at Bunker Hill. (Adapted from "Black Defenders of America," by Robert Ewell Greene.)



Crispus Attucks, the first martyr of the American Revolution, King (now Sign) Street, Boston, March 5th, 1770. Page 10.

The frontispiece of William C. Nell's 1855 *Colored Patriots of the American Revolution* depicts Crispus Attucks, "the first martyr of the American Revolution," as he lies mortally wounded with two British musketballs in his chest. Defense for soldiers who shot Attucks characterized him as a rabblouser, but most of Boston regarded him and his fallen comrades as heroes. Opposite page, another representation of Peter Salem, here with Lieutenant Grosvenor at Bunker Hill. (From "The Black Presence in the Era of the American Revolution" by Sidney Kaplan.)

THE
COLORED PATRIOTS
 OF THE
AMERICAN REVOLUTION,
 WITH SKETCHES OF SEVERAL
 DISTINGUISHED COLORED PERSONS:
 TO WHICH IS ADDED A BRIEF SURVEY OF THE
 Condition and Prospects of Colored Americans.
 BY WM. C. NELL.
 WITH AN INTRODUCTION BY
 HARRIET BEECHER STOWE.
 BOSTON:
 PUBLISHED BY ROBERT F. WALLCUT.
 1855.

whose very looks was enough to terrify any person . . . he had hardiness to fall in on them and with one hand took hold of a bayonet, and with the other knocked the man down: this was the behavior of Attucks."

The defense characterized Attucks as "a leader of a motley rabble of saucy boys, Negroes and Mulattoes, Irish teagues and outlandish jack-tars," but most of Boston honored him and his fallen comrades as martyrs to the cause of American liberty.

Anti-Slavery Support. Events preceding the war might have persuaded blacks that their best chance for freedom lay with the colonists. Rebel leader Thomas Jefferson was definitely anti-slavery. He considered slavery a curse forced upon the colonies by wealthy British slave traders able to influence King George. Speaking before the first Virginia delegation to the Continental Congress in 1774, he said, "The abolition of domestic slavery is the great object of desire in those colonies, where it was, unhappily, introduced in their infant state."

The delegates to the Continental Congress of 1774 unanimously adopted a proposal which included an article reading, "That we will neither import nor purchase any slaves after the first day of December next; after which we will wholly discontinue the slave trade."

It was by no means an official document of a real government, but it had the effect of law. History records documented cases of slave-traders being arrested and their cargo of slaves taken from them by angry citizens.

Not everyone in the colonies shared these views. Some Americans, such as the large plantation owners in Georgia and South Carolina, were ready and willing to buy slaves from the British. When war was declared, many of them sided with the British. The Rebels were forced to acknowledge that if they denounced slavery many more landowners would go with the British — and the fight for independence might be lost. Subsequently, Jefferson modified his draft of the Declaration of Independence, mentioning slavery only in the listing of tyrannies George III forced on the colonies.

1775. Black soldiers stood with white as the Minutemen met the Redcoats at Concord and Lexington. One of the first to be wounded at Lexington was "Prince Easterbrooks, a Negro man." He recovered from his wound and went on to fight in nearly every major campaign of the war. A black soldier was also one of the last to be wounded in the skirmishing. As the Redcoats retreated back to Boston a British lieutenant observed that "a Negro was wounded near the houses close to the Neck, out of which the Rebels fired to the last."

Two black soldiers from Lexington and Concord, Cuff Whitmore and Peter Salem, distinguished themselves at Bunker Hill 2 months later. Whitmore's valor is described by historian Samuel Swett: "... fought bravely in the redoubt. He had a ball through his hat ... fought to the last, and when compelled to retreat, though wounded ... he seized the sword of a British officer slain in the redoubt ... He served faithfully through the war, with many hair-breadth 'scapes from sword and pestilence."

The actions of Peter Salem were described by an on-the-scene witness: "A British Major Pitcairn had passed the storm of our fire without and had mounted the redoubt, when waving his sword, he commanded, in a loud voice, the rebels to surrender. His sudden appearance and his commanding air at first startled the men immediately below him. They neither answered or fired, probably not being exactly certain what next was to be done. At this critical moment, a Negro soldier (Peter Salem) stepped forward and aiming his musket at the major's bosom, blew him through."

Two other black patriots present at Bunker Hill are frequently singled out for acclaim: Barzillia Lew and Salem Poor. Lew is reputed to have later organized and led a band of black guerilla fighters against the British.

Salem Poor made such a commendable impression on the battlefields at Bunker Hill that 14 officers signed and sent a petition to the general court of Massachusetts suggesting that the Continental Congress bestow "the reward due to so great and distinguished a character. . . ." The petition described Poor as behaving "like an experienced officer, as well as an excellent soldier. . . in the person of this said Negro centers a brave and gallant soldier."

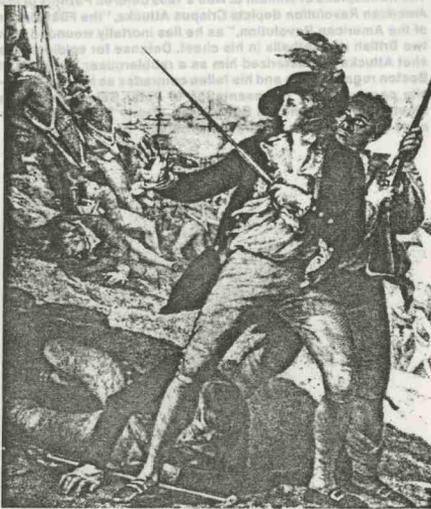
Unfortunately, the officers' timing was off. A resolve had just been passed by the Committee of Safety that "no slaves be admitted into this army upon any consideration whatever." The order was passed down to recruiters in July 1775 that "you are not to enlist . . . any stroller, Negro or vagabond."

Washington's View. This denial of enlistment to blacks evoked a letter of protest from General Washington that winter. The general pointed out that "... Negroes who have served . . . are very much dissatisfied at being discarded . . . They may seek employ in the (British) army. . . I have given license for their being enlisted."

It was a timely decision on Washington's part. British forces were already being augmented in Virginia by an "Ethiopian Regiment." The British governor of the state, Lord Dunmore, had issued a proclamation offering freedom to all slaves who would join his army. The offer applied only to Rebel slaves — Tory slaves remained slaves — but 900 blacks had enlisted by the end of the year (1775).

On the American side, blacks were also enlisting and finding a place of importance. In the winter of 1775, a black rebel spy misled Dunmore into thinking the nearby Rebel defenses were weak. Dunmore sent out a detachment of his soldiers, including troops from the Ethiopian Regiment, against the colonists and met a smashing defeat.

General Washington, recognizing the danger from such a regiment, wrote, "If the Virginians are wise . . . Lord Dunmore should be instantly crushed, if it takes the whole army to do it. . . ." The army was spared the chore: a smallpox epidemic in the British



camp that winter wiped out most of the regiment. The survivors sailed for New York the following summer.

Although Dunmore's plan failed his idea proved successful. Many of the early patriots favored a plan which would give able-bodied slaves "their freedom with their muskets." John Jay and Alexander Hamilton were among those who worked with a proposal to "set blacks at liberty ourselves by some public acts or laws."

Many Roles. Like white soldiers, blacks filled a variety of positions, from infantrymen and artillerymen to scouts, guides, spies, guards, couriers, artificers, waggoners, orderlies, cooks, waiters, seamen, privateersmen and general military laborers.

Two black soldiers were among those who crossed the Delaware River with General Washington — Prince Whipple and Oliver Cromwell. Whipple was personal bodyguard for General Whipple of New Hampshire, who was an aide to Washington. Cromwell fought in the battles of Trenton, Princeton, Brandywine, Monmouth and Yorktown.

Also with Washington was William Lee, filling the traditional role of servant and orderly to the general throughout the war. When Washington died, he directed in his will that Lee be freed and given a \$30 annuity for the rest of his life.

James Armistead Lafayette played a less traditional role, however, as master spy for General Lafayette. James was later emancipated by the state of Virginia, awarded \$60 and placed on the regular pension list.

Black men were known to have served on the battlefields in their masters' places as early as 1777. A Hessian officer wrote, "The Negro (slave) can take the field instead of his master; and therefore no regiment is seen in which there are not Negroes in abundance; and among them there are able-bodied, strong and brave fellows."

1778 was an important year for black soldiers. The general assembly of Rhode Island resolved in February "to enlist . . . such slaves as should be willing to enter the service. . . ." The resolution included the provision for the state to buy able-bodied male slaves from their owners and pay them the same wages as white soldiers. They would be freed when the war ended. Massachusetts followed Rhode Island's lead with a similar resolution in April. And as time passed, most of the other colonies passed equivalent acts.

General Sir Henry Clinton, the British commander-in-chief, issued a proclamation the following year guaranteeing full freedom to any slave coming over

to the British side. Colonial resolutions were already circulating so his announcement came a little late to have much effect.

The only states which refused to offer freedom to slaves who fought in the war were Georgia and South Carolina. Consequently, the British in those states were aided by thousands of runaway slaves. Four years before the siege of Savannah John Adams wrote in his diary, "They say that if one thousand regular troops should land in Georgia . . . and proclaim freedom to all the Negroes who would join his camp, twenty thousand Negroes would join it . . . in a fortnight."

Black Units. Most of the estimated 5,000 black soldiers in the American army fought alongside white soldiers, but there were a few all-black units raised. One of these was commanded by Major Samuel Lawrence. ". . . a company whose rank and file were all Negroes, of whose courage, military discipline and fidelity be always spoken with respect."

On one occasion the major was on a reconnoitering mission and advanced too far from his company. He was surrounded and almost captured but his men discovered the danger and rushed to his rescue. They fought "with the most determined bravery until the rescue was accomplished." It made a lasting impression on the major and he "ever after took especial pains to show kindness and hospitality to any individuals of the colored race who came near his dwelling."

Another unit, perhaps the best known of all the black Revolutionary War units, was the Black Regiment of Rhode Island. It was commanded by a white man, Colonel Christopher Greene. Soon after the regiment was organized it was involved in the Battle of Rhode Island, what Lafayette called "the best fought action of the war."

The regiment wound up in the hottest part of the fighting, with their force of 400 up against some 1500 British soldiers. According to a Rhode Island historian, "It was in repelling these furious onsets that the newly raised black regiment, under Colonel Greene, distinguished itself by deeds of desperate valor. Posted behind a thicket in the valley, they three times drove back the Hessians who charged repeatedly down the hill to dislodge them.

"The next day," continues the historian, "the Hessian colonel applied to exchange his command and go to New York . . . lest his men shoot him for having caused them so much loss."

The Black Regiment fought throughout the war, often distinguishing itself. Colonel Greene did not live to

SOLDIERS



Famed painting of Washington crossing the Delaware depicts one black oarsman (at Washington's knee). Tradition holds that this was Prince Whipple, a bodyguard to General Whipple of New Hampshire, who was aide to Washington.

see their final victory at Yorktown. He was "cut down and mortally wounded" in a fight near the Croton River "but the sabres of the enemy only reached him through the bodies of his faithful guard of blacks, who hovered over him to protect him, and every one of them was killed."

Another all-black unit was raised in Boston. They were called "The Bucks of America" and commanded by a black officer. Little is known of their wartime actions, but the governor presented them with a special flag at the end of the war.

France recruited 545 black volunteers from their colony in Haiti in 1779. The volunteers joined another 3,000 Europeans coming to fight for the Americans. The Fontages Legion — named for their commander — landed in Georgia that fall and attempted unsuccessfully to dislodge the British forces in Savannah.

Among the members of the Fontages Legion were several future leaders of Haiti's own rebellion against France. One was a 12-year-old drummer boy: Henri Christophe, later King of Haiti.

As the war ended, approximately 14,000 blacks were evacuated from Georgia, South Carolina and New York by the British. They were blacks who had served with the British in those states and chosen freedom rather than a return to slavery when the war ended.

Some had seen battle action, but the great majority had worked as guides, spies, mechanics, orderlies, cooks, teamsters, sawyers and blacksmiths. They resettled from Nova Scotia to Bermuda, to the Bahamas and England. A significant number of blacks were also allowed to establish a settlement colony, Sierra Leone, on the coast of Africa.

Blacks were important to the British endeavors against the colonists. In addition to being a much-dependent-upon labor force and filling Lord Dunmore's Ethiopian Regiment, there are records of a black cavalry troop, a Company of Negroes from Boston, the "Company of Black Pioneers" from Philadelphia, and a corps of black drummers. By April 1782 there were over 700

uniformed black soldiers in the British ranks.

Also, as a Pennsylvania Tory wrote to the Earl of Dartmouth, "The Negroes . . . must in proportion to their numbers subtract from the strength of the colony where they are, because they are slaves and desirous of recovering their freedom, and are ever ready to embrace an opportunity of doing it."

Many blacks chose not to join either the rebel or redcoat forces but opted for flight or revolt, further distracting the colonial forces.

Freedom for Some. There were about 490,000 blacks in America at the close of the Revolutionary War. Of this number only about 5,000 were able to earn their freedom through fighting for the Americans. And after the war, many slave owners tried to coerce their former slaves back into bondage — disregarding the fact that many of these slaves had served in the owner's place in the war. To protect these ex-slaves a law was passed in Virginia that "each and every slave who hath served faithfully during the term of enlistment . . . shall . . . be fully and completely emancipated." Violators could be sued by the Attorney General.

Black freedom continued to be an increasingly important issue. William Eustis, governor of Massachusetts, spoke before the Congress and dumped the matter squarely in their lap. "Who could have said," he asked, ". . . after [the blacks] having shed their blood in common with the whites in defence of the country, 'You are not to participate in the rights secured by the struggle, or in the liberty for which you have been fighting!'"

Years later the controversy still raged. "This fourth of July is yours, not mine!" cried black orator Frederick Douglass in 1852. "Your celebration is a sham; your boasted liberty, an unholy license; . . . your shouts of liberty and equality, hollow mockery."

Indeed, the first revolution was viewed by black Americans as incomplete. "The Revolution of 1776," wrote black historian William Nell, ". . . left the necessity for a second revolution. . . ."

1975

SHARE THE FUN IN 4-H

Eligibility:

1. Participants should be nine years of age as of January 1, 1975, and not over nineteen years of age on this date. They must be currently enrolled or participating in the 4-H Program.
2. 4-H members who have appeared in previous county, district and state 4-H talent programs may participate.

Types of Talent that Would be Suitable:

1. Individual Participation
 - a. Vocal solo
 - b. Instrumental solo - guitar, piano, etc.
 - c. Dancing - tap, ballet, etc.
 - d. Novelty - puppetry, animal act, acrobatic, ventriloquist, baton twirling, impersonations, etc.
 - e. Humorous reading or recitation
2. Group Participation
 - a. Vocal duet, trio, quartet, chorus
 - b. Instrumental - band, etc.
 - c. Dancing - folk, square, etc.
 - d. Novelty - puppetry, animal act, acrobatic, etc.
 - e. Skit

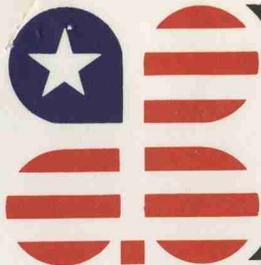
Procedure:

County: It is suggested that a county talent program be held and blue ribbon winners be selected, preferably on the same basis as in district competition indicated below. From this blue ribbon group, participants should be selected for the District 4-H Share The Fun Program. One to three acts may be selected whose combined total time for presentation WILL NOT EXCEED 10 MINUTES IN THE DISTRICT PROGRAM.

District: In the district program each talent number, whether individual or group, will be evaluated against all other talent numbers in the district when making the determination of those to receive blue ribbons.

Judges will consider the following factors in making their selections of blue ribbon recipients: (a) potential for entertainment at the 1975 North Carolina 4-H Congress (40%); (b) talent in field of participation (40%) and (c) showmanship (20%).

State: From the blue ribbon groups in the seven districts, certain individual and group talent numbers will be selected and notified to appear in special programs and the talent show at North Carolina 4-H Congress Week. Selections are made to insure that both talent AND variety are a part of the State Talent Show.



AGRICULTURAL EXTENSION SERVICE

4-H Celebrates Bicentennial

BICYCLES AND THE BICENTENNIAL

Agent's Guide to designing a Bicentennial Bicycle Program for Youth

Youth, the Bicentennial and bicycles all have something in common: they are in the spotlight for 1975-76. Plans are underway to celebrate the Bicentennial in every area of the nation with bicycling serving as a contemporary, energy-saving way to involve youth in new learning experiences. The purpose of this guide is to stimulate your thinking and creativity as well as provide you with an organizational approach, program suggestions and available resources for planning a 4-H bicycle program. We should remember that our primary goal is to provide young people with the opportunity to learn more about themselves and their environment and to practice safe bike riding skills, not just to conduct an activity.

An organizational framework and program outline containing three core learning episodes will be proposed while encouraging any inputs for expansion and modification of these suggestions. Adapt this guideline to your county situation and the resources available.

BICENTENNIAL BICYCLE PROGRAM OUTLINE

(Suggestions)

Organization

I. Recruitment of Volunteers to conduct 4-H Bicentennial Bicycle Program

A. Identify groups or individuals that might be helpful in assisting



with a Bicentennial Bike Program. (Possibilities include: civic clubs, senior citizens, bicycle clubs, historical societies, Bicentennial groups, junior leaders, bike shops, etc.)

- B. Select and orient these individuals or groups about the purposes and goals of the 4-H bicycle program (this could be done in a training session or on an individual basis).
- C. Train volunteers to work with youth and stress safety aspects of the program (bike films, law enforcement etc. can be used in the training session).

II. Recruitment of Youth

- A. Recruit through 4-H Community clubs and special interest groups.
- B. Announcements through mass media.
- C. Promotion by volunteers that are assisting with the program (through publicity chairman, etc.)
- D. Bulletins through historical society, library, recreation departments, etc.
- E. Announce date, time and place of first meeting.

PROGRAM SUGGESTIONS

4-H BICENTENNIAL BIKE RIDE AND HISTORICAL TOUR

Session I

- I. Leaders orient youth about the framework and purposes of the group.
 - A. Introduction of leaders and group members.
 - B. Inform youth about goals of the group.
- II. Leader presents a brief historical background of the community, area, etc. (use a local historian or other resource person - try to find someone as interesting and colorful as possible).
- III. Get youth to select activities and points of interest they would like to visit by bicycle (get help from a local historian).

- A. Outline a route with historical stops along the way (old graveyards, homes, battlegrounds, etc.)
 - B. Youth suggest activities (who can find the oldest gravestone, oldest home, have an arrowhead hunt, dress in costumes, etc.)
- IV. Announce date, time and place of next meeting.
- A. Have youth bring any historical artifacts or replicas of the Revolutionary period (old coins, books, etc.) to show and describe at the next meeting.
 - B. Have youth bring their bicycles for a safety inspection to be conducted at the next session.

Session II

- I. Have youth describe the articles they brought to show.
 - A. Leaders should have on hand a few articles they could share with the group and describe how these articles were used (significance, etc.)
 - B. Youth can ask questions about articles brought.
- II. Have leaders (law enforcement, civic groups, junior leaders) cover bicycle safety rules and safe riding practices.
 - A. 12 Rules of the Road
 - B. Safe Driving Environment
 - C. Bike Tire and Pedal Puzzle
 - D. Resources listed in 4-H Safety Notebook
- III. Leaders conduct bike safety inspection and registration.
 - A. A leader might be able to assist with some basic bike repairs.
 - B. Let youth practice 12 Rules of the Road and safe riding skills.
- IV. Inform youth about bike ride to historical sites at next meeting.
 - A. What kinds of clothes to wear.
 - B. What to bring (bike, water, snacks, picnic lunch, parents, etc.)
- V. Announce date, time and place of next meeting.

Session III

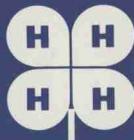
- I. Orientation of youth at start of bike ride (Bike Ride Guide for Leaders is an excellent resource for this session).
 - A. Rules of the Road
 - B. Safety check of equipment
 - C. Riding etiquette
- II. Bike ride to historical sites.
 - A. Involve law enforcement as "pacers".
 - B. Leaders should be with bikers at all times.
 - C. Have leader that can explain historical significance either at each site or along for the whole ride with the group (this is an opportunity to involve leaders that might not have helped before. If an individual, for example, lives in a house with local historical significance, this individual might be willing to explain the background of that site.)
- III. Have a picnic, break or rest stop along the way.
- IV. At the end of the bike ride, evaluate the reaction of participants to see what kind (if any) programs they would like to try next. Potential for an on-going program exists with youth and leader reaction being determinants on how to proceed. Get their suggestions for future guidelines.
- V. Recognize the leaders that have assisted with the program.
 - A. Provide publicity
 - B. Get names and addresses of youth and leaders for future references.

Other Program Suggestions Could Include:

1. Evolution of the bicycle
2. Historical tour and community clean-up
3. Establishment of permanent historical bike trail as a club project
4. Community projects
5. Safety teaching teams for safe riding during the Bicentennial.

Tax Exempt Status of 4-H Organizations Authorized To Use The 4-H Name And Emblem

- Rulings and Responsibilities
- Reporting Requirements
- Contributions and Donations
- Out-of-Pocket Expenses of 4-H Volunteers
- Other Items



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U.S. Department of Agriculture
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Questions of a technical nature are not dealt with in this brochure because such matters are the prerogative of the Internal Revenue Service. All technical tax questions should be referred to the local Internal Revenue Office.

Tax Exempt Status of 4-H Organizations Authorized to Use the 4-H Name and Emblem

Federal income tax exemption status for 4-H organizations is a privilege. It provides opportunities to expand 4-H programs to serve important needs of youth by enabling taxpayers—individuals and businesses—to claim deductions for contributions to 4-H.

This brochure is for use by Cooperative Extension Service personnel. It is designed to answer most questions on matters relating to:

- (1) the tax exempt status of 4-H organizations and affiliated groups, and
- (2) the types of contributions to 4-H that a taxpayer or donor can claim

as a deduction on a federal income tax return.

The Internal Revenue Service ruling of February 9, 1973 granting tax exemption status applies to 4-H Clubs and affiliated 4-H organizations which are organized and operated under the guidance and control of the Cooperative Extension Service. This guidance and control must be in keeping with the "Regulations Governing the Use and Authorization of the Name and Emblem of 4-H Club Work," and be in accordance with the policy statement in Chapter XI, Section B, 1, B of the Administrative Handbook for Cooperative Extension Work.

SECTION I— RULINGS AND RESPONSIBILITIES

1. Q. What is a 4-H organization?

A. Any organization which functions for the purpose of furthering 4-H objectives and projects, and which has been authorized to use the 4-H name and emblem in accordance with Chapter XI of the Administrative Handbook for Cooperative Extension Work. This includes, but is not limited to, local 4-H Clubs; county, regional or State 4-H Councils; county, regional or State 4-H Committees; 4-H leader associations; county, regional or State 4-H Foundations; authorized 4-H camps and training centers; and funds authorized to use the 4-H name and which expend funds exclusively for 4-H purposes; etc.

2. Q. Are 4-H Clubs and affiliated 4-H organizations exempt from the payment of income taxes?

A. Yes. A ruling issued to the Department of Agriculture by the Internal Revenue Service April 24, 1946, recognized that 4-H Clubs were exempt from Federal income tax under Section 101(6) of the Internal Revenue Code of 1939, which corresponds to Section 501(c)(3) of the 1954 Code. A ruling issued to the Department of Agriculture by the Internal Revenue Service February 9, 1973, recognized that all of the affiliated 4-H organizations authorized to use the 4-H name and emblem by the Department of Agriculture are eligible for inclusion in

the original ruling of April 24, 1946. In this brochure, 4-H Clubs and affiliated 4-H organizations will be referred to collectively as 4-H organizations. (Tax exemption status granted under the ruling does not apply to commercial concerns issued authorization permits to produce specific items for 4-H use.)

3. Q. Are 4-H organizations private foundations?

A. No. The ruling issued to the Department of Agriculture by the Internal Revenue Service February 9, 1973, stated that both 4-H Clubs and affiliated 4-H organizations authorized to use the 4-H name and emblem by the Department of Agriculture are not private foundations within the meaning of Section 509 (a) of the 1954 Code, because they are organizations described in Section 170 (b) (1) (A) (vi) of the Code. In other words, they are organizations which normally receive a substantial part of their support from a governmental unit or from direct or indirect contributions from the general public.

4. Q. Are contributions to 4-H organizations deductible by donors?

A. Yes. The ruling issued to the Department of Agriculture by the Internal Revenue Service February 9, 1973, states that donors may deduct contributions to 4-H organizations as provided in Section 170 of the 1954 Code.

5. Q. Are bequests, legacies, devises, transfers, or gifts deductible?

A. Yes. The ruling issued to the Department of Agriculture by the Internal Revenue Service February 9, 1973, provides that bequests, legacies, devises, transfers or gifts to 4-H organizations, or for their use, are deductible for Federal estate and gift purposes if they meet the applicable provisions of Sections 2055, 2106, and 2522 of the 1954 Code.

6. Q. Are any Extension-related groups other than 4-H organizations covered by the February 9, 1973 ruling?

A. No. Only organizations authorized to use the 4-H name and emblem are covered by the group ruling. Any other Extension-related group must deal directly with the Internal Revenue Service.

7. Q. To what organization was the ruling issued?

A. To the Department of Agriculture.

8. Q. What is the appropriate way to refer to the ruling?

A. The Internal Revenue Service group ruling to the Department of Agriculture dated April 24, 1946, and supplemental ruling dated February 9, 1973.

9. Q. What are the responsibilities of the State Director of Extension Service?

A. To identify responsible agents within the State who are authorized to grant the use of the 4-H name and emblem in accordance with Chapter XI, Section B, 1,B of the Administrative Handbook for Cooperative Extension Work. There should be a responsible agent for 4-H organizations functioning at the State or District level and responsible agents at each area or county level.

10. Q. What are the responsibilities of the responsible agent?

A. (1) To authorize use of the 4-H name and emblem within the policies of the Cooperative Extension Service and the Secretary of the United States Department of Agriculture. (2) To *keep a record* of all 4-H organizations to which authority to use the 4-H name and emblem has been granted within the county or multi-county area for which the designated agent is responsible. (3) To secure from each organization within his or her area of responsibility authorized to

use the 4-H name and emblem a periodic report (at least annually) of its activities. (4) To review each 4-H organization's activities to determine that it continues to meet the particular 4-H objectives for which it was established and that the 4-H name and emblem are used in accordance with the statute. (5) To issue a letter, 4-H Club charter or other certificate of authorization authorizing a group, or a volunteer leader to carry out a program of youth activities using the 4-H name and emblem.

11. Q. What are the responsibilities of the individual 4-H organization?

A. To maintain a record of its activities, to maintain a record of contributions received, to prepare and *keep on file* a record of its financial transactions.

12. Q. Should a 4-H organization which has obtained tax-exempt status of its own continue to claim exemption under that ruling or refer to the group ruling made to the Department of Agriculture?

A. Generally, it is advantageous for all 4-H organizations to claim their exemption under the group ruling, rather than individually, because this ruling is complete and covers exemption from Federal income taxes, recognition as other than a private foundation, eligibility of donors to deduct contributions, and eligibility for deduction of bequests, gifts, etc., for Federal estate and gift tax purposes. However, there may be some instances when it will be preferable for an organization to continue to claim exemption under its original ruling. (Note: If a 4-H organization which has received its own tax exempt status determines that it will in the future claim exemption under the group ruling, it should surrender its IRS ruling to the appropriate District Director of Internal Revenue Service and request that it be removed from the list of exempt organizations.)

13. Q. Is it necessary that an organization be incorporated to be eligible for inclusion under the group ruling?

A. No. Any affiliated organization duly authorized to use the 4-H name and emblem is eligible for inclusion under the group ruling. The organization should be able to show proof of its authorization to use the 4-H name and emblem, if requested to do so by the Internal Revenue Service. (Tax exemption status granted under the ruling does not apply to commercial concerns issued authorization permits to produce specific items for 4-H use.)

14. Q. Is it necessary for a 4-H organization to be set up as a formal organization with a constitution and by-laws in order to be eligible for inclusion under the group ruling?

A. It is not essential to have a formal organization to be eligible for inclusion under the group ruling. 4-H Clubs and many area or county leadership councils function on a rather informal basis and a formal organization is not required. However, organizations at the multi-county or State level are usually larger and function on a more formal basis and therefore should be more formally organized with at least a set of by-laws which clearly identify the name, function and government of the organization. It should be kept in mind that the activities of an organization claiming exemption under the group rulings must be in keeping with the criteria on which the group ruling was issued.

15. Q. If funds received during a year exceed the disbursements, is the excess subject to Federal income tax?

A. No. Such funds remaining in the treasury of the 4-H organization are exempt from taxes as provided in Section 501(c)(3) of the 1954 Code.

16. Q. Is there an annual maximum income that can be received?

A. No. So long as the 4-H organization continues to qualify under Section 501(c)(3) of the 1954 Code, there is no limit to the amount of income that can be received or the balance carried over from year to year.

17. Q. Is a gift made to a college or university for 4-H purposes deductible?

A. If the gift or contribution can be specifically identified as being made to a 4-H organization under the group ruling, then it would be deductible as a gift or contribution to a tax exempt public

charity described in Section 170(b)(1)(a)(vi). Otherwise, it would be treated as a deductible gift made to a college or university which is a public charity under Section 170(b)(1)(a)(ii).

18. Q. Are 4-H organizations exempt under Section 501(c)(3) or Section 509(a) of the 1954 Code?

A. 4-H organizations are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code of 1954. They are classified as other than private foundations under Section 509(a) of the Code because they are organizations described in Section 170(b)(1)(A)(vi) of the Code.

SECTION II—FILING AND REPORTING REQUIREMENTS

19. Q. Are 4-H organizations required to make reports to the Internal Revenue Service?

A. Yes. Under a ruling of the Internal Revenue Service to the United States Department of Agriculture dated July 25, 1972, 4-H organizations have an obligation to file the Annual Information Return, Form 990 when gross income in its fiscal year exceeds \$5,000.

20. Q. Were 4-H Clubs prior to January 1, 1970, exempt from the filing of Form 990?

A. Yes. A ruling dated March 15, 1948 relieved 4-H Clubs of filing information returns on Form 990. However, this ruling was nullified because of the 1969 Amendment to the Code.

21. Q. Are all 4-H organizations required to file Form 990?

A. Form 990 must be filed by any 4-H organizations that had gross income of over \$5,000 during the year. Gross income should be considered in its broad-

est term and includes all receipts from gifts, donations, sale of goods, fees, dues, etc.

22. Q. When should Form 990 be filed?

A. Internal Revenue Service requires Form 990 to be filed by the 15th day of the fifth month following the close of the accounting period. For example, if a 4-H organization operates on a calendar year basis, this will be May 15th of each year—May being the fifth month after December 31.

23. Q. Where should Form 990 be sent?

A. Form 990 should be sent to the Internal Revenue Service Center, Philadelphia, PA. 19155.

24. Q. If a 4-H organization has an unexpended balance of funds at the end of the year, is it necessary to file Form 990?

A. Whether or not there are funds on hand at the end of the year has no bearing on whether a report should or should not be filed. If the gross income for the year was over \$5,000, Form 990 must be filed.

25. Q. Where can copies of Form 990 and filing instructions be obtained?

A. Contact the local Internal Revenue Service office.

26. Q. Should questions relating to the preparation or filing of Form 990 be referred to the Extension Service in Washington, D.C.?

A. No. Contact your local Internal Revenue Service office for answers to all questions about Form 990.

27. Q. Is a State Extension Director required to make any report to the Internal Revenue Service?

A. No. Each 4-H organization is responsible for reporting direct to the Internal Revenue Service. It should be noted, however, that the State Extension Director, through the responsible agent, should be prepared to confirm that an organization has been duly authorized to use the 4-H name and emblem, should the Internal Revenue Service require it.

28. Q. What are the reporting responsibilities of State Extension Directors?

A. State Extension Directors make an annual 4-H-Youth Enrollment Report to the Administrator of the Extension Service, Washington, D.C.

29. Q. What are the reporting responsibilities of responsible agents? (See Questions 9 and 10)

A. Responsible agents should submit annually to the State Extension Director a report on 4-H-Youth activities. The responsible agent at the State and district levels should maintain a list of multi-county organizations authorized to use the 4-H name and emblem. The county or area responsible agent should maintain a list of organizations under his or her responsibility which have been

authorized to use the 4-H name and emblem. Such lists are necessary in the event the Internal Revenue Service feels it necessary to verify that an organization was authorized to use the 4-H name and emblem.

30. Q. Do 4-H organizations have any reporting requirements, other than Form 990?

A. At least annually a 4-H organization should provide the responsible agent with a report on its activities, and prepare a financial statement to be retained in its files. Regardless of whether an annual return on Form 990 is required to be filed, if a 4-H organization has gross receipts of \$1,000 or more from activities which are not related to its educational purposes, it must file Form 990-T by the 15th day of the third month after the close of its fiscal year. Form 990-T is filed with the Internal Revenue Service center. However, since the term "unrelated business income" refers only to income from a business activity which is *regularly carried on*, income from occasional or intermittent activities, such as the operation of a sandwich stand for only 2 weeks at a State or county fair would not be included whether gross receipts from unrelated business are \$1,000 or more.

31. Q. If a 4-H organization takes in \$3,000 at a food stand at a fair, is any report needed on this?

A. No reporting of specific amounts is necessary unless required by the responsible agent, or other local authority. Any amount received is included in the gross income of the 4-H organization in determining whether the filing of Form 990 is required as explained in Question 21. Sales at a food stand at the annual fair would not constitute a trade or business which is regularly carried on.

SECTION III— CONTRIBUTIONS AND DONATIONS

32. Q. Are cash donations made to 4-H organizations deductible by donors for Federal income tax purposes?

A. Yes. The Internal Revenue Service, in its ruling dated, February 9, 1973, stated that donors may deduct contributions to 4-H organizations as provided in Section 170 of the 1954 Code. 4-H organizations are described in 170(b) (1) (A) (vi) of the Code.

33. Q. Can donations of property (such as candy, cake, clothes, etc.) be treated as a deductible contribution on a donor's tax return?

A. Yes. Generally, a donation of property other than cash may be deductible as a contribution to the extent of its fair market value at the time of the gift. (But see question 38.)

34. Q. Can dues or fees paid to a 4-H organization be deducted as a contribution?

A. Dues, fees, or assessments are deductible as a contribution to the extent they exceed the monetary value of the benefits and privileges received in turn. Except in rare cases, however, 4-H organizations do not have dues.

35. Q. Are purchases of candy, cakes, old clothes at a rummage sale, etc. deductible as a contribution by the purchaser?

A. If more than the fair market value is paid for merchandise, goods, etc., only the amount paid in excess of the value of the item may be deducted as a charitable contribution.

36. Q. Can the purchase of a raffle ticket be deducted as a contribution?

A. No. The Internal Revenue Service treats all raffles, lotteries, etc., as gambling

regardless of whether or not it is sponsored by a qualified organization, and the cost of a raffle ticket cannot be deducted as a contribution.

37. Q. Can the donation of food to a 4-H recognition banquet, or to other such affairs be deducted as a contribution?

A. Yes. Generally, a donation of property may be deducted as a contribution to the extent of its fair market value at the time of the gift. (But see question 38.)

38. Q. Can the cost of supplies donated for the building of a livestock arena at a county fairground for use of 4-H be deductible as a contribution?

A. If the supplies represent items of ordinary inventory in the hands of the donor, the donor's deduction is limited to his cost basis for the donated property.

39. Q. Can a donation to a 4-H organization be deductible if the donor stipulates that the proceeds are to be used to send his child to a specific 4-H function or 4-H training program?

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

40. Q. A 4-H member is selected to attend a 4-H function or 4-H training course as the representative of a 4-H organization and to report back to the organization for the benefit of all its members. Can a parent deduct the cost of sending the 4-H member to the event?

A. No. A parent is not entitled to claim a tax deduction for expenses incurred by a dependent in attending the training course.

41. Q. What evidence must donors have to support a deduction against Federal income tax?

A. As a minimum, the donor should have a record of articles or cash contributed, the date the donation was made and the amount of cash, or fair market value of goods contributed. If contribution was by check, the canceled check should be retained to support the claim. Where possible, receipts should be obtained.

SECTION IV—OUT-OF-POCKET EXPENSES OF 4-H VOLUNTEERS

43. Q. Are contributions made by 4-H adult and youth volunteer leaders to the 4-H program deductible as contributions for Federal income tax purposes?

A. Not all contributions are deductible, but many are. The following series of questions will help define those contributions which are deductible and those which are not.

44. Q. Who is a volunteer?

A. Any person, adult or teen, in a leadership capacity who contributes time to the promotion, organization, assistance, or leadership of a 4-H organization, and is not paid for services rendered is a volunteer.

45. Q. Are contributions of out-of-pocket expenses deductible?

A. Generally, out-of-pocket expenses are deductible as contributions when these are incurred in connection with services to a 4-H organization.

46. Q. Are contributions of time deductible?

A. Under present Internal Revenue Service regulations, contributions of time are not deductible.

42. Q. Should receipts be supplied to donors?

A. Where practical, receipts should be given to donors. The following wording may be used:

The (name of the 4-H organization) gratefully acknowledges receipt of your donations of \$ which is deductible as a contribution for Federal income tax purposes under Section 170 of the Internal Revenue Code pursuant to rulings issued April 24, 1946, and February 9, 1973 by the Internal Revenue service to the Department of Agriculture.

47. Q. Who may claim a deduction?

A. The taxpayer, and spouse if a joint return is filed, may claim as a deduction out-of-pocket expenses in connection with service to a 4-H organization if deductions are itemized.

48. Q. Can out-of-pocket expenses incurred by a teenage dependent as a 4-H member participant be claimed as a deduction on a parent's income tax return? (See Question 50.)

A. No. Only out-of-pocket expenses incurred by the taxpayer, and spouse if a joint return, in connection with provision of service may be claimed.

49. Q. What types of out-of-pocket expenses are deductible?

A. Generally, amounts spent for fees, materials, meals, travel, lodging, awards, etc., and a mileage fee for use of privately owned vehicles are deductible.

50. Q. Are out-of-pocket expenses deductible in connection with 4-H leadership training?

A. Yes. The types of expenses as in Question 49 are deductible by volunteer adults and 4-H junior or teen leaders filing individually.

51. Q. Can members of official 4-H committees and boards deduct out-of-pocket expenses?

A. Any out-of-pocket expenses incurred by members of official 4-H committees and boards in connection with their duties for which they are not compensated are deductible.

52. Q. Can the cost of hiring a babysitter be deducted as an out-of-pocket expense?

A. No. The cost of hiring a babysitter solely for the purpose of devoting time as a volunteer to a 4-H organization may not be deducted.

53. Q. If a volunteer pays his own cost of meals, lodging, transportation, etc., to attend a leadership training session and is then reimbursed by the 4-H organization, how is this treated on the Federal income tax return?

A. If the amount reimbursed to the volunteer was the exact amount of out-of-pocket expenses, it is not necessary to report anything on the tax return; there is no income and no cost. If the amount received by the volunteer exceeded the

out-of-pocket costs, the amount received in excess of the cost should be reported as income. If the amount of reimbursement was less than the out-of-pocket costs, then this excess of cost over reimbursement may be treated as a deduction.

54. Q. Should a volunteer keep a record of out-of-pocket expenses to support deductions for Federal income tax purposes?

A. Each taxpayer must keep in mind that when deductions are itemized on a tax return, the taxpayer must be prepared to prove the deduction if the Internal Revenue Service should so require. Therefore, each taxpayer should have a valid receipt or canceled check to support each deduction. In many cases, it is impracticable or impossible to obtain receipts for out-of-pocket costs. In such cases, the Internal Revenue Service will generally accept a chronological record of such costs. The record should show as a minimum the date, the nature of the cost and the amount. Where mileage is involved, there should also be shown the miles traveled.

SECTION V—OTHER ITEMS

55. Q. Are 4-H camps and training centers exempt under the ruling of February 9, 1973?

A. A 4-H camp or training facility owned and operated as a 4-H organization, and used predominately to further 4-H objectives, is exempt as are other 4-H organizations.

56. Q. Is it necessary that each 4-H organization have a separate bank account?

A. It is not necessary that a 4-H organization have a bank account in order to be tax exempt. It is necessary that the organization have records showing the amount of funds received and the source of those funds; and, the amount of funds

expended and the purpose of the expenditures. However, the funds of a 4-H organization cannot be commingled with those of any other organization which is not tax exempt under Section 501(c) (3).

57. Q. If a 4-H organization is not complying with the provision of Title VI of the Civil Rights Act of 1964, are they eligible for tax exempt status?

A. If a 4-H organization is not in compliance with Title VI of the Civil Rights Act of 1964, it is the responsibility of the State Director of Extension to withdraw the right to use the 4-H name and emblem, thus removing their eligibility for tax exempt status.

58. Q. If a local organization, such as a Kiwanis Club, Chamber of Commerce, Lions Club, etc., is raising funds for a 4-H project, should donations be made to the local fund-raising organization or should they be made directly to the 4-H organization?

A. While contributions to a local organization, i.e., Kiwanis Club, Chamber of Commerce, etc., which are earmarked exclusively for a 4-H program, may be deductible as charitable contributions, the better practice would be to have the

local fundraising organization have the funds paid directly to the local 4-H organization in order to insure their deductibility as charitable contributions.

59. Q. Where can additional information, clarification on matters relating to deductions, or answers to tax questions be obtained?

A. Any questions relating to Federal income tax matters should be referred to the local Internal Revenue Service office.

APPENDIX

Department of the Treasury

Internal Revenue Service

Washington, DC 20224

Date:

FEB 9 1973

In reply refer to:

T:MS:EO:R:5

Mr. Edwin L. Kirby
United States Department of
Agriculture, Extension Service
Washington, D. C. 20250



Dear Mr. Kirby:

This is in reply to your letter dated January 18, 1971, in which you request rulings that all of the various 4-H clubs and affiliated 4-H organizations under the control of the Extension Service of the United States Department of Agriculture be classified as organizations other than private foundations, and that they be granted relief from filing annual returns of information. You have also requested that all affiliated 4-H organizations under the control of the extension Service be included in our original ruling of April 24, 1946, which granted recognition of exemption to 4-H clubs.

This original ruling issued to the Department of Agriculture of April 24, 1946, recognized that 4-H clubs were exempt from Federal income tax under section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code.

On March 15, 1948, a ruling was issued holding that the filing of information returns on Form 990 by 4-H clubs was not required.

Your letter of November 22, 1954, raised the question as to whether affiliated 4-H organizations were also intended to be included in our ruling of April 24, 1946. Our ruling of September 23, 1960, held that our ruling of April 24, 1946, was meant to include only the 4-H clubs, and concluded that, although the affiliated 4-H organizations have an ultimate objective of furthering the 4-H program, they were too diversified as to purposes and activities to be included in the original ruling.

U. S. Department of Agriculture

On the basis of information contained in your letter of January 18, 1971, and subsequent information submitted we have concluded that all of the affiliated 4-H organizations authorized to use the 4-H emblem by the Department of Agriculture are so organized and operated under the control of the Extension Service as to make them eligible for inclusion in our original ruling of April 24, 1946.

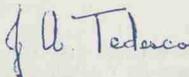
Donors may deduct contributions to 4-H clubs and affiliated 4-H organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

We also rule that both 4-H clubs and affiliated 4-H organizations authorized to use the 4-H emblem by the Department of Agriculture are not private foundations within the meaning of section 509(a)(1) of the Code, because they are organizations described in section 170(b)(1)(A)(vi) of the Code.

Your request for a ruling under section 6033 of the Internal Revenue Code on information return filing requirements was the subject of a separate communication to you dated July 25, 1972, wherein you were advised that the Commissioner's discretionary authority to relieve the organizations from the filing requirements of section 6033 of the Code would not be exercised at this time.

We are informing our key district offices of this action Please keep this ruling letter in your permanent records.

Sincerely yours,



Chief,
Exempt Organizations Branch

CONTRIBUTION TO AGRICULTURE

The following information is for the use of the State Land-Grant Universities and the United States Department of Agriculture in the preparation of the Cooperative Extension Work. It is based on the information furnished by the State Land-Grant Universities and the United States Department of Agriculture in the preparation of the Cooperative Extension Work.

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Cooperative Extension Work: United States Department of Agriculture and State Land-Grant Universities Cooperating. Issued January 1975.