

Memorandum of Understanding
Between
The Cooperative Extension Service, University of Arkansas
And
The _____ County Master Gardeners

In order to clarify the relationship between the University of Arkansas Cooperative Extension Service and the _____ County Master Gardeners, this memorandum of understanding has been established.

Master Gardeners operate in many counties in Arkansas and serve to extend the educational resources of the University of Arkansas through horticulture education and community service related to horticulture.

Master Gardener Groups should follow the general financial guidelines for volunteer groups as outlined in the *Guidelines for County Financial Operations for Master Gardener Groups*.

Each Master Gardener county program must seek authority from the Associate Vice President for Agriculture-Extension to use the Master Gardener emblem, and title University of Arkansas Master Gardener. In general, the service mark registration confirms the University's right to prevent others from using confusing similar marks on similar goods or services in the State of Arkansas and possibly other geographic areas in which the mark is used.

Authorization for use of the Master Gardener title and Master Gardener emblem is for the period of one year. Form AFFACT-663, Annual Request for Official Approval of a Master Gardener Program and Certification of Nondiscrimination will be on file in the County Extension office for each Master Gardener program approved to use the Master Gardener title and emblem.

The Master Gardener programs are generally not incorporated, nor is it necessary to file tax returns. Master Gardener groups who have annual gross receipts of \$5,000, and/or accept charitable gifts or grants have the following options:

- 1) The Master Gardener group can deposit the funds into an Ag Development Council Account, or
- 2) The Master Gardener group can deposit the funds into their county extension bank account, or
- 3) The Master Gardener group can incorporate and seek tax-exempt 501c3 Status.

Master Gardener groups that do incorporate as a 501c3 organization will be responsible for all applicable federal and state tax and legal compliance issues. To be able to use the title University of Arkansas Master Gardener they must also have on file a MOU ----.

