

Small Business Tax Filing Updates

The Internal Revenue Service (IRS) has changed its filing requirements that apply to small, tax-exempt organizations. Failure to comply with the requirements may result in the revocation of an organization's tax-exempt status.

In an effort to minimize the potential of revocation, which will **impact Child and Adult Care Food Program (CACFP) participation eligibility**, please be aware of the following information:

The Pension Protection Act of 2006 (PPA), which was signed into law on August 17, 2006, requires that most tax-exempt organizations whose gross receipts are normally under \$25,000 or less must file from 990-N. The title of the forms is *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ*. Before the law was enacted, small businesses with annual gross receipts of under \$25,000 were not required to annually file with the IRS.

Additional information about the filing requirements may be found at:
<http://www.irs.gov/charities/article/0,,id=169250,00.html>.

We are providing this information based on your participation in the CACFP. If you have questions regarding tax filing, you should contact the IRS.