



United States
Department of
Agriculture

Food and
Nutrition
Service

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MEMO CODE: CACFP 01-2009
DATE: January 28, 2009
SUBJECT: Small Business Tax Filing Updates
TO: Regional Directors
Child Nutrition Programs
All Regions

State Directors
Child Nutrition Programs
All States

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 Food Program (CACFP) participation eligibility, please ensure that affected institutions are made 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 Form 990-N. The title of the form 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>.

A handwritten signature in blue ink that reads "Cynthia Long".

CYNTHIA LONG
Director
Child Nutrition Division