



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



**NOTE: Obsolete information on this memo is indicated by strikethrough text, e.g., ~~text~~.
Revised/new text is highlighted in orange.**

TO: Child and Adult Care Food Program (CACFP) Sponsors

FROM: Cheryl Resha, ~~Education Manager~~
Bureau of Health/Nutrition, Family Services and Adult Education

DATE: March 10, 2009

SUBJECT: Operational Memorandum No. 03C-09 and 04H-09
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 revocation of an institution's tax-exempt status, which will impact Child and Adult Care Food Program participation eligibility, please note the following information:

The Pension Protection Act of 2006, 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, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ.** Prior to the passage of the law, 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> <https://www.irs.gov/Charities-&-Non-Profits/Annual-Exempt-Organization-Return-Who-Must-File>.

Institutions with specific questions concerning IRS filing requirements and/or tax laws should contact their tax advisor or certified public accountant (CPA) for assistance.

CR:shb

~~Attachment~~

~~Important: This is a numbered Operational Memorandum that contains important program information. Please read carefully and retain in a binder for your future reference. Operational Memoranda are also posted on the Child Nutrition website at:~~

~~<http://www.sde.ct.gov/sde/cwp/view.asp?a=2626&q=321576>~~ Important: This is a numbered Connecticut State Department of Education (CSDE) operational memorandum that contains important program information. Please read carefully and retain in a binder for future reference. All CSDE operational memoranda are posted on the CSDE's [Operational Memoranda for the CACFP](#) Web page