



## Is Your Organization Compliant With Tax Filings?

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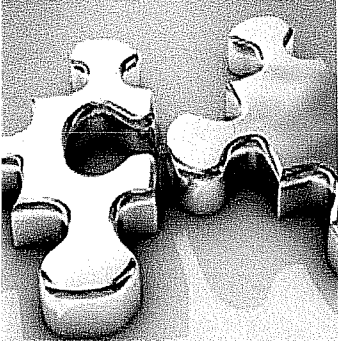
**Treasurer – Crime Stoppers USA**

The Internal Revenue Service has implemented some significant changes in the tax exempt reporting process. Since one of the requirements of being a Crime Stoppers program is being a 501(c)(3) tax exempt organization, as recognized by the Internal Revenue Service, it is important to understand these changes so that your organization is compliant with the updated tax regulations. The Internal Revenue Service has implemented a three-year transition for tax exempt organizations required to file annual returns. Remember, as a tax exempt organization, it must allow for viewing or provide a copy of its tax returns to anyone from the public, media or others requesting to see that organization's tax exempt application and recent tax returns... it is the law!

In the past, small local Crime Stoppers programs may not have been required to file any reports with the Internal Revenue Service. However, beginning with tax years ending in calendar 2008 with filing to be performed in 2009, all tax exempt organizations must report and file an annual tax return. The biggest change is for the smaller organizations, which are classified by the Internal Revenue service as having gross receipts of equal to or less than \$25,000. These organizations are required to file what is called a Form 990-N. This form is to be completed electronically and is known as an 'E-Postcard'. In order to make an initial filing with Form 990-N, you'll first need to register your organization on the Internal Revenue Service website, which will then allow you to create the Form 990-N. As a quick reference, you can find these instructions at: <http://epostcard.form990.org/>. However, should your organization so desire, it may file Form 990 or 990-EZ, which provides additional financial and organizational information to anyone wishing to review the filed tax form.

For some medium and larger size Crime Stopper organizations, based on the IRS three-year transition filing requirement, the form your organization may need to file may change depending on your financial activity and annual gross receipts. The table below outlines this three-year transition for tax exempt organizations and the requirements of which form to file respectively for those years. In addition, some noticeable changes and modifications have been made to the Form 990 and Form 990-EZ forms and schedules and in many instances have been expanded. It is important to understand the new requirements in filling out and submitting appropriate information.

<i>2008 Tax Year (Filed in 2009 or 2010)</i>	<i>Form to File</i>
Gross receipts normally $\leq$ \$25,000	990-N
Gross receipts $>$ \$25,000 and $<$ \$ 1 million, and Total assets $<$ \$2.5 million	990-EZ or 990
Gross receipts $\geq$ \$1 million, or Total assets $\geq$ \$2.5 million	990





**Is Your Organization Compliant With Tax Filings?**

<i>2009 Tax Year (Filed in 2010 or 2011)</i>	<i>Form to File</i>
Gross receipts normally $\leq$ \$25,000	990-N
Gross receipts $>$ \$25,000 and $<$ \$500,000, and	990-EZ or 990
Gross receipts $\geq$ \$500,000, or Total assets $\geq$ \$1.25 million	990

<i>2009 Tax Year (Filed in 2010 or 2011)</i>	<i>Form to File</i>
Gross receipts normally $\leq$ \$25,000	990-N
Gross receipts $>$ \$25,000 and $<$ \$500,000, and	990-EZ or 990
Gross receipts $\geq$ \$500,000, or Total assets $\geq$ \$1.25 million	990

<i>2010 Tax Year and later (Filed in 2011 and later)</i>	<i>Form to File</i>
Gross receipts normally $\leq$ \$50,000	990-N
Gross receipts $>$ \$50,000 and $<$ \$200,000, and Total assets $<$ \$500,000	990-EZ or 990
Gross receipts $\geq$ \$200,000, or	990

It is important for each Crime Stoppers organization to review its responsibility in completing and meeting any and all tax reporting requirements. If necessary, your organization might want to enlist the help of a local accounting firm to assist with any clarification of your organization's responsibilities. Also, you can find additional information about the filing and reporting requirements at the Internal Revenue Service website located at: [www.irs.gov](http://www.irs.gov).