



MCSCAAA
OPERATIONAL POLICIES AND PROCEDURES

OPP No. 7 – Procedure For Filing Tax Form 990-N
Revision 0
Date Adopted: September 15, 2023

MCSCAAA is a 501(c)(3) organization and required file a tax return annually. Below are guidelines to prepare and submit Form 990-N to the IRS.

- MCSCAAA files Tax Form 990-N because our gross receipts are less than \$50,000.
 - Note:
 - File Tax Form 990-EZ if gross receipts are more than \$50,000 and less than \$200,000 and total assets are less than \$500,000.
 - File Tax Form 990 if gross receipts are more than \$200,000 or total assets are more than \$500,000.
- MCSCAAA fiscal accounting period is July 1 – June 31.
- Tax filing is due by the 15th day of the 5th month after the accounting period ends (November 15).
- The tax filing is made online. You will need to create a Login.gov account to submit and manage tax filings.

Go to IRS.gov and select forms 990-N.	
e-Postcard Profile:	Exempt Organization
Name:	Montgomery County Sheriff Citizen Academy Alumni Association
EIN:	37-1504731
Create New Filing	
Tax Year Ending:	June 30, 20XX
Has your org terminated or gone out of business:	No
Are your gross receipts normally \$50,000 or less?	Yes
Confirm Org Name and EIN are stated correctly.	
No DBA Name – skip field – only answer required fields	

Country:	US – United States
Number or PO Box:	PO Box 1973 (no periods)
City:	Conroe
State:	TX
Zip Code:	77305
Website:	not required
Principal Officer – Type:	Person
Person’s Name:	Current President
Address:	Same as above

IMPORTANT: Submit and save a copy of the submission.
Check IRS.gov/Manage Form 990-N Submission to check status.
Once the IRA accepts filing, save a copy of confirmation.

END