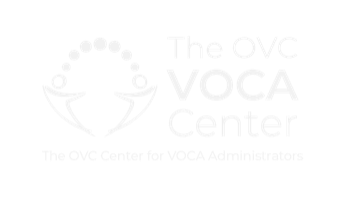
**Organization Requirements**



VOCA Assistance Subrecipients

34 U.S.C. 20103 (b) states:

Eligibility of program; factors; limitation on expending of sums

1. A victim assistance program is an eligible crime victim assistance program for the purposes of this section if such program-
2. Is operated by a public agency or a nonprofit organization; or a combination of such agencies or organizations or of both such agencies and organizations, and provides services to victims of crime

**Tips for verifying nonprofit status:**

* 501(c)3 organizations often submit letters from the IRS that are several years old. In this case, additional verification would be considered best practice. Additional verifications could be state verification (#2 above) or submission of the most recent 990 or 990 Extension Request.
* 990s
  + All 501(c)3 organizations must file a 990 annually to maintain their Exempt status with the IRS. The due date is based on the organizations tax year (Fiscal Year) and is available as a [chart on the IRS website.](https://www.irs.gov/charities-non-profits/return-due-dates-for-exempt-organizations-annual-return)
    - If an organization does not file their 990 or request an extension, they will lose their exempt (non-profit) status with the IRS. It can be granted again, however, all past due reports have to be submitted, processed and the organization has to re-apply.
  + 990s provide valuable information about the organization that is very useful in determining pre-award and post-award risk. [Click here](https://www.irs.gov/pub/irs-pdf/f990.pdf) for a copy of a blank 990 to see the information provided.
  + Some states require submission of the most recent 990 as part of the application regardless of how current the IRS letter is.