

## All PTAs Must File Tax Returns

Federal laws and new state laws require nonprofit groups, including PTAs, to file tax returns. **Every PTA must file some form of a 990, some form of a 199 and an RRF-1 every year.**

**All PTAs in Peralta District have a fiscal year of July 1 to June 30.** All forms must be filed 4 months and 15 days after the fiscal year ends. Fiscal year dates can be found in bylaws (Article XIII).

The bylaws (Article XIV) list the appropriate numerical identifiers for each report.

- **The IRS uses an Employers Identification Number (EIN).**
- **The Franchise Tax Board has assigned an 8 digit corporation or entity number.**
- **The Attorney General uses a Charitable Trust (CT) number.**

Below is a list of the requirements as they relate to PTAs for the federal IRS *Form 990*, and for the State of California Franchise Tax Board *Form 199* and Attorney General's Registry of Charitable Trusts *RRF-1*.

### Federal IRS Form 990

Internal Revenue Service (IRS) **Form 990** tax returns or an extension request *Form 8868* must be filed no later than November 15. Note: you cannot file for an extension and then file a 990N. See filing instructions at <http://www.irs.gov/pub/irs-pdf/i990.pdf>.

- **The name PTAs need to use on the Federal form 990 is PTA California Congress of Parents dba (doing business as) "name on front cover of the bylaws".**
- **The Group Exemption Number (GEN) is 0646.**

Gross Receipts	Form to file
If your PTA's gross receipts are:	
Normally equal to or less than \$50,000	990N
More than \$50,000 and less than \$200,000 and total assets are less than \$500,000	990EZ
Equal to or more than \$200,000 or more, and total assets are equal to or more than \$500,000	990

**All Forms 990 or 990EZ require a Schedule A** be completed. **Schedule B** must be completed if the PTA receives a donation of \$5,000 or more from a single donor.

### California State Franchise Tax Board Form 199

All PTA units, councils and districts must file the **Form 199**. Returns are due no later than November 15. To see more information on the **Form 199N** go to [http://www.ftb.ca.gov/professionals/taxnews/2010/July/Article\\_8.shtml](http://www.ftb.ca.gov/professionals/taxnews/2010/July/Article_8.shtml).

- **The name PTAs need to use on all state filings is the name found on the PTA's bylaws.**
- **Your PTA is in a "group exemption". PTAs are constituent organizations of California Congress of Parents (which should be listed as the "parent's name".**

Gross Receipts Tax Year	Form to file
If your PTA's gross receipts are:	
Normally equal to or less than \$50,000	199N
Normally greater than \$50,000	199

## California Attorney General's Office

### Charitable Trust

The Annual Registration Renewal Report (RRF-1) must be filed every year. A fee is required if the Gross Receipts exceed \$25,000. If the association answers any of the questions "Yes," additional information is required.

Please note: PTA audits are procedural audits and are done by a volunteer so they are NOT prepared "in accordance with Generally Accepted Accounting Principles".

### Planning to conduct drawings or charitable gaming activities?

If you are planning a raffle (<http://oag.ca.gov/charities/raffles>) or a gaming activity (<http://oag.ca.gov/gambling/forms>) you can apply for a raffle or gaming certificate before you advertise the event. Speak with your council or district for undertaking the event(s).

An Opportunity Drawing is an activity wherein no one purchases a ticket and everyone is given a chance to win. This is not a raffle and does not require a raffle permit. If everyone who purchases a hot dog has a chance to win, it is a raffle and a permit is required.

## NEW TAX FILING SUPPORT CENTER

From California State PTA

Tools and guidance to help PTAs meet federal and state nonprofit reporting requirements.

<http://capta.org/pta-leaders/services/tax-filing-support-center/>

email: [taxinfo@capta.org](mailto:taxinfo@capta.org)

or call (888) 564-6782

This service includes:

- Direct assistance for local PTA leaders about what to file and how to file your tax information.
- Help resolving problems when your PTA receives a letter from governmental entities such as the IRS or State Franchise Tax Board.
- Answers to your questions regarding tax filings that are required for all PTAs.
- Guidance through the reinstatement process if your PTA has been revoked (although with our help early on, this should never happen to your PTA).