

Tax Filing Requirements

Tax-exempt organizations, including PTAs, must file annual returns

Tax-exempt organizations operating in the State of California, including PTAs, are legally required to file annual returns with the following federal and state agencies:

- 1) United States Department of the Treasury *Internal Revenue Service (IRS)*
- 2) State of California *Franchise Tax Board (FTB)*
- 3) State of California *Attorney General's Registry of Charitable Trusts (AG/RCT)*

California State PTA is committed to providing information to help your PTA remain in compliance with its annual filing requirements. Please visit the California State PTA Tax Filing Support Center at <http://capta.org/pta-leaders/services/tax-filing-support-center/> for step-by-step pointers on what your PTA needs to file and other useful materials.

If your PTA requires assistance completing any of the required filings beyond information provided in the applicable forms, instructions and publications, contacting a Certified Public Accountant (CPA) or tax professional, such as an Enrolled Agent (EA), specializing in nonprofit organizations exempt from federal and state income tax as public charities is recommended.

1) Internal Revenue Service - Form 990 Series

- There are three forms in the Internal Revenue Service (IRS) Form 990 series. **Only ONE should be filed** which is generally based on your PTA's financial activity (refer to the chart below).

IF YOUR PTA'S GROSS RECEIPTS ARE...	FILE FORM...	COMPLEXITY
Normally \$50,000 or less (refer to Appendix B of the Form 990-EZ Instructions for guidance regarding "normally")	990-N	Low
Normally greater than \$50,000, less than \$200,000 during the year, AND total assets are less than \$500,000 at the end of the year	990-EZ	Medium
Equal to or greater than \$200,000 OR total assets are equal to or greater than \$500,000 at the end of the year	990	High

- The IRS requires the applicable form in the 990 series to be filed no later than 4 ½ months after your PTA's fiscal year ends. For example, if your PTA's fiscal year ends on June 30, the applicable form must be **filed with the IRS by November 15.***
- For 990 series forms and instructions, please visit the following page at the IRS website: <https://www.irs.gov/charities-non-profits/form-990-series-which-forms-do-exempt-organizations-file-filing-phase-in>
- If your PTA generates *unrelated business income* equal to or greater than \$1,000 during the year, it may be required to file IRS Form 990-T, *Exempt Organization Business Income Tax Return*, in addition to form 990-N, 990-EZ, or 990. For more information, please visit the following page at the IRS website: <https://www.irs.gov/charities-non-profits/unrelated-business-income-tax>

* Due 15th day of the 5th month following the end of your Fiscal Year (FY). For PTAs with an FY end of June 30 the date is November 15 Check your BYLAWS for your Fiscal Year

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2) Franchise Tax Board - Form 199 Series

- There are two forms in the Franchise Tax Board (FTB) Form 199 series. **Only ONE should be filed** which is generally based on your PTA's financial activity (refer to the chart below).

IF YOUR PTAs GROSS RECEIPTS ARE...	FILE FORM...	COMPLEXITY
Normally \$50,000 or less	199N	Low
Normally greater than \$50,000	199	Medium

- The FTB requires the applicable form in the 199 series to be filed no later than 4 ½ months after your PTA's fiscal year ends. For example, if your PTA's fiscal year ends on June 30, the applicable form must be **filed with the FTB by November 15.***
- For more information on filing requirements, Exempt Organization Forms and Publications, please visit the following page at the FTB's website:
<https://www.ftb.ca.gov/file/business/types/charities-nonprofits/annual-and-filing-requirements.html>
- If your PTA generates *unrelated business income* in excess of \$1,000 during the year, it may be required to file FTB Form 109, *California Exempt Organization Business Income Tax Return*, in addition to form 199-N or 199. For more information, please visit the page listed above for FTB Exempt Forms and Publications.

3) Attorney General's Registry of Charitable Trusts - Form RRF-1

- The Attorney General's Registry of Charitable Trusts (AG/RCT) requires all charitable organizations operating in the State of California, including PTA units, councils and districts, to be registered with the Registry of Charitable Trusts and to file Form RRF-1 annually.
- The AG/RCT requires Form RRF-1 to be filed no later than 4 ½ months after your PTA's fiscal year ends. For example, if your PTA's fiscal year ends on June 30, Form RRF-1 must be **filed with the AG/RCT by November 15.***
- Beginning with the 2019-20 fiscal year, all nonprofits, including PTAs, with gross receipts of \$50,000 or less are required to file a CT-TR-1 Treasurer's Report Form with the AG/RCT together with the RRF-1 filing. Effective 01/2021, back filings of old RRF-1s must be on the newest version of the RRF-1 form and have a CT-TR-1 form attached or it will be rejected by the Attorney General's office.
- For more information as well as the forms and instructions, please visit the following page at the AG's website: <https://oag.ca.gov/charities/renewals>
- **If your PTA does not have a CT number yet, please complete the INITIAL REGISTRATION NOW as the process can take approximately 90 days to complete.**

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