

# TREASURER

## FINANCIAL FILING REQUIREMENTS

### All tax-exempt groups, including PTAs, must file tax returns

California State PTA is committed to providing information to help make your PTA aware of the latest state and federal requirements. Federal and state laws require nonprofit groups, including PTAs, to file tax returns.

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

Please continue to check the California State PTA's website [www.capta.org](http://www.capta.org) for the latest information.

Note: For PTAs that require specific filing assistance, it is recommended that an accountant or tax professional specializing in nonprofit 501(c)3 organizations be consulted regarding all tax filings.

### Federal IRS **Form 990**

Internal Revenue Service (IRS) **Form 990** tax returns or an extension request **Form 8868** must be filed no later than the 15th day of the fifth month after the fiscal year-end. For example, if your PTA's fiscal year-end is on June 30, your **Form 990-N (e-Postcard)**, **990EZ** or **990** is due on November 15. See filing instructions for **Form 990-N (e-Postcard)**

[http://downloads.capta.org/tfsc/990N\\_RegistrationAndFilingInstructions.docx](http://downloads.capta.org/tfsc/990N_RegistrationAndFilingInstructions.docx) or **Form 990EZ** or **990** at <http://www.irs.gov/pub/irs-pdf/i990.pdf>.

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

Additional notes:

- Schedule B must be completed if the PTA receives a donation of \$5,000 or more from a single donor.
- Most unit and council PTAs will not need to file a California **Form 190** or an IRS **Form 990T**, unless they are separately incorporated. However, if the PTA has unrelated income in excess of \$1,000, these forms are required.
- Sale of advertising (not recommended) is unrelated business income.
- Sponsorship income is related income and not unrelated business income.
- There are exceptions to unrelated business income.

## California State Franchise Tax Board *Form 199*

The California State Franchise Tax Board (FTB) requires all non-profit organizations to file the electronic *Form 199N* or *Form 199*.

Returns are due the 15th day of the fifth month after the fiscal year-end. For example, if your unit's fiscal year-end is June 30, 2017, the form is due on November 15, 2017. To file your *Form 199N* or for more information go to [https://www.ftb.ca.gov/online/199N\\_epostcard/](https://www.ftb.ca.gov/online/199N_epostcard/).

<b>199 Filing Requirements</b>	
<b>Form to File</b>	<b>If your PTA's gross receipts are:</b>
<b>199N</b>	Normally \$50,000 or less (\$25,000 for tax years beginning January 1, 2010 and before January 1, 2012).
<b>199</b>	Normally greater than \$50,000

## California Attorney General's Office, Registry of Charitable Trusts

The State Attorney General's Office requires that all PTA units, councils and districts must file the *Form RRF-1* annually. PTAs who have not filed with the Attorney General's Office will pay penalties and could be revoked by the Attorney General's Office. If you have not filed, FILE NOW.

For questions, contact your council or district or check the [capta.org](http://capta.org) website under "PTA Leaders", "Services" and "Tax Filing Support Center".