

PTAs and Federal Taxes

INTERNAL REVENUE SERVICE (IRS) REQUIREMENTS

As a 501(c)(3) tax-exempt charitable organization, every PTA must file an annual IRS Form 990, informational tax return, at the end of the fiscal year, regardless of income or gross revenue.

- Failure to file an IRS Form 990 return in one year may result in a penalty, late filing fee and/or the gross receipts for that year may be subject to income tax.
- Failure to file an IRS Form 990 return for three consecutive years will result in the automatic revocation, loss of your 501(c)(3) Federal income tax-exempt status.

990 IRS Filing Due Date: November 15, 2020

IRS Form 990, Federal Income Tax Return, or **IRS Form 8868**, application for extension of time to file an Exempt Organization Return, must be filed with the IRS no later than midnight **November 15, 2020**.

GROSS INCOME AND REVENUE

IRS Definition of Gross Income: "The total amounts the organization received from all sources during the 12-month fiscal period, without subtracting any costs or expenses."

Do not include or report income from the State and National Portion of the membership dues that are passed on to Florida PTA and National PTA (That is the \$3.50 per each member that you pay to Florida PTA.)

- Gross Income / Receipts Reported to IRS do not include income from state and national portion of membership dues.
- The \$3.50 per member paid to Florida PTA and National PTA are passed on and reported as income on the FPTA and NPTA 990 tax returns. Use the calculation at the bottom of the audit form to report Income and expense to the IRS on Form 990.
- Fiscal year-end: June 30, 2020
- 2019 Form 990 Due on November 15, 2020
- Form 8868 can be filed for an automatic six-month extension.
- **Form 8868 extension must be filed in time for IRS APPROVAL by midnight November 15, 2020**
- With 8868 Extension, the due date is extended until MAY 15, 2021

ACCOUNTING PERIOD (FISCAL YEAR) & WHEN TO FILE

The term accounting period (also called tax year) refers to the PTAs fiscal year. All PTA units in Florida should have an **accounting period of July 1st through June 30th**. If you find that your filing period was set up on the calendar year (January to December) instead of the fiscal year, please contact the Florida PTA State Office for assistance to get this corrected. The IRS 990EZ and 990 (long form) require you to enter your accounting period. Your 990-filing due date is based on the date of the end of your accounting period, June 30. Your 990 informational tax return must be filed annually by the 15th day of the 5th month after the end of your accounting period. Thus, PTA units in Florida are required to file after July 1st but **before November 15th**.

WHO COMPLETES 990 INCOME TAX RETURN/FILES WITH IRS?

The CURRENT Treasurer and President as of the date of filing should ensure that the 2019 Form 990 to the IRS on Form 990, either by the current or outgoing Treasurer AFTER the annual audit as of June 30 is complete. This is so the gross revenue/income and total expenses will be reported on the IRS 990 EXACTLY as calculated and confirmed on the audit report. The bylaws state that the new Treasurer shall assume all duties AFTER the books have been audited. The audit should be conducted as soon as the bank statement as of June 30 is available, and as soon as the audit is complete, your PTA should prepare and file the 990.

IRS FORMS & SCHEDULES

Following are the Form 990 Filing Requirements / Thresholds based on “normal” gross receipts. The gross receipts to report to the IRS, calculated on the audit as of June 30, 2020, determines the correct 990 form your PTA unit must file with the IRS. The **Three-Year Average of gross receipts will determine the correct Form 990 to file.**

990 Filing Requirements / Thresholds	
	If your PTAs normal gross receipts are:
990N (e- Postcard)	3-Year Average of Receipts must be equal to or less than \$50,000
990EZ	3-Year Average of Receipts must be equal to or more than \$50,000 and less than \$200,000
990	3-Year Average of Receipts must be equal to or more than \$200,000

How to Calculate “Normal” Gross Receipts per the IRS:

Tax-exempt organizations with annual gross receipts that are "normally" greater than \$50,000 are not eligible to file Form 990N (e-Postcard) and must file either Form 990EZ or Form 990 (Long Form) Calculate the three-year average of your gross receipts to determine which Form 990 to file.

Take the average of prior three years gross receipts, including the tax year you are reporting. In the example below the three-year average of gross receipts = \$52,000

Even though gross receipts dropped below \$50,000 in the last two years they are still required to file Form 990EZ rather than 990N since the three-year average of gross receipts is greater than \$50,000.

2017-18 Gross Receipts: \$75,000

2018-19 Gross Receipts: \$39,000

2019-20 Gross Receipts: \$42,000

Three-Year Average / Normal Gross Receipts = \$52,000. Must File 2019 Form 990EZ

Filing Form 990 (Long Form)

The CPA, who serves the Florida PTA, recommends that a PTA with gross receipts exceeding \$200,000 should obtain the services of a professional accountant or CPA to file Form 990(long form) with the required schedules.

2019 990EZ Filing Information

Please refer to the 990EZ Step-By-Step Filing Guides on the Florida PTA website. This information is intended to supplement, and not replace the Internal Revenue Service’s instructions for filing Form 990EZ. IRS 990 Series Forms and IRS Instructions to file form 990EZ can be obtained through this link:

<http://www.irs.gov/uac/Current-Form-990-Series-Forms-and-Instructions>

The activities your unit performs and the type of fundraising you engage in determines what schedule(s) need to be filed with 990 or 990EZ. Every PTA who files a 990EZ (Short Form) or 990 (Long Form), are quired to prepare Schedule A since your association is a 501(c)(3).

- Schedule A, Part III (Public Charity Status and Public Support) usually filed with all 990EZ and 990 forms.
- Schedule B (Schedule of Contributors if you received more than \$5,000 from any one donor)
- Schedule G (Supplemental Information Regarding Fundraising or Gaming Activities)
- Schedule M (Non-Cash Contributions) based on questions answered on the 990.
- Schedule O (Supplemental Information to Form 990)
- Form 8283 (Noncash Charitable Contributions)
- 1099-Misc (If the PTA paid a person, not a business, least \$600 for services/fees during the calendar year – Contact the state officer for more information)

EXAMPLE: Properly Completed Header for 2019 990EZ

Department of the Treasury
Internal Revenue Service

► Do not enter social security numbers on this form, as it may be made public.
► Go to www.irs.gov/Form990EZ for instructions and the latest information.

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning JULY 1, 2019, and ending JUNE 30, 2020

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization PTA FLORIDA CONGRESS - EXAMPLE ELEMENTARY PTA

D Employer identification number 987654321

E Telephone number 407-123-4678

F Group Exemption Number 2149

G Accounting Method: Cash Accrual Other (specify) _____

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: _____

J Tax-exempt status (check only one) – 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 72440.26

- A. Fiscal Year – This fiscal year is the 12-month period. This year it is: July 1, 2029, through June 30, 2020.
- B. Check if applicable – frequently used for address changes and filing amended returns.
- C. Name and address – Enter PTA Florida Congress followed by your PTAs exact name, as shown on your bylaws
- D. Enter your PTAs unique 9-Digit (EIN) Federal Employer Identification Number
- E. Telephone Number – use the phone number of the officer signing the return.
- F. Enter the Florida PTA Four-digit group exemption number - GEN: 2149
- G. Accounting Method: Cash – PTAs should check the box marked “Cash”.
- H. If your PTA DID NOT receive contributions from any one source in excess of \$5,000, check NO. If you did, complete Schedule B –provides a list of contributors. (These are donations not fundraisers)
- I. Website – Enter your PTAs website, if any.
- J. Tax Exempt Status - PTAs are 501(c)(3) organizations; therefore, check the first box.
- K. Form of Organization: ASSOCIATION. PTAs exist as “unincorporated association of its members.
- L. Calculate Gross Receipts in the Revenue Section, add lines 5b, 6c, and 7b to line 9 and enter here.

EXAMPLE: Tips and Suggestions to Completed Revenue – Part I 990EZ

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **72440.26**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

1	Contributions, gifts, grants, and similar amounts received	1	2135.00
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	637.50
4	Investment income	4	22.90
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less: cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events:		
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	32871.81
6c	Less: direct expenses from gaming and fundraising events	6c	18656.17
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	14215.64
7a	Gross sales of inventory, less returns and allowances	7a	36773.05
7b	Less: cost of goods sold	7b	14057.14
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	22715.91
8	Other revenue (describe in Schedule O)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	39726.95

- Line 1: Report only contributions, gifts, grants and similar amounts here --**Do not report income from standard fundraisers or income from sale of inventory on this line.**
- Line 2: Program Service Revenue -- Read IRS instructions for this line. Program services are primarily those services that form the basis of a PTAs exemption Example: Income from the sale of tickets to a PTA awards dinner. **Do not report income from standard fundraisers or income from sale of inventory on this line.**
- Line 3: Enter the membership dues collected by the PTA. Report only the portion of the dues your unit gets to keep – not the portion paid to FPTA for State & National Dues.
- Line 4: – Any interest earned from sources such as a savings account, checking account, etc.
- Lines 5a, 5b, and 5c – Most PTAs will not have entries on these lines (income from sale of assets)
- Line 6a: Enter gross income from gaming activities such as raffles, or other gaming activities. **If line 6a exceeds \$15,000 you are required to file Schedule G**
- Line 6b – Enter the gross receipts from all standard fundraisers, such as: catalog or online sales of merchandise such as candy or candles, special events and activities such as dinners, dances, carnivals, auctions, **If line 6b is greater than \$15,000 you are required to file Schedule G**
- Line 6c – Enter direct expenses from fundraising events and gaming.
- Line 6d – Calculate Net Income from fundraising events
- Line 7a – Enter the gross revenue from the sale of merchandise, such as yearbooks, t-shirts, book fairs, Holiday Shop, items in the school store, uniforms, etc.
- Line 7b – Enter the cost of goods sold from sales of inventory/merchandise
- Line 7c – Calculate Gross profit or loss from sales of inventory
- Line 9 - Calculate total revenue – net receipts

EXAMPLE: Properly Completed 2019 Schedule A

All Section 501(c)(3) organizations must attach a completed Schedule A On Form 990EZ or 990 (long form), **check #10** in Schedule A, Part 1, Reason for Public Charity Status (See example below.)

<p>SCHEDULE A (Form 990 or 990-EZ)</p> <p>Department of the Treasury Internal Revenue Service</p>	<p>Public Charity Status and Public Support</p> <p>Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.</p> <p>▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.</p>	<p>OMB No. 1545-0047</p> <p>2019</p> <p>Open to Public Inspection</p>
<p>Name of the organization PTA FLORIDA CONGRESS - EXAMPLE ELEMENTARY PTA</p>		<p>Employer identification number 98-7654321</p>
<p>Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.</p> <p>The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)</p>		
<p>1 <input type="checkbox"/> A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).</p> <p>2 <input type="checkbox"/> A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)</p> <p>3 <input type="checkbox"/> A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).</p> <p>4 <input type="checkbox"/> A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:</p> <p>5 <input type="checkbox"/> An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)</p> <p>6 <input type="checkbox"/> A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).</p> <p>7 <input type="checkbox"/> An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)</p> <p>8 <input type="checkbox"/> A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)</p> <p>9 <input type="checkbox"/> An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:</p> <p>10 <input checked="" type="checkbox"/> An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)</p> <p>11 <input type="checkbox"/> An organization organized and operated exclusively to test for public safety. See section 509(a)(4).</p>		

EXAMPLE: PROPERLY COMPLETED SCHEDULE A – PART III

Schedule A (Form 990 or 990-EZ) 2019 Page **3**

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	790	407	102	341	637	2277
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	25000	22000	66000	49000	71763	233763
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	25790	22407	66102	49341	72400	236040
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	25790	22407	66102	49341	72400	236040
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income from						

Refer to the *Finance Quick Reference Guide: Federal Requirements* for more information including *Instructions for Form 990EZ* and other federal requirements.

990N (e-Postcard) Filing Information

The IRS 990N (e-Postcard) is for small organizations with gross receipts NORMALLY less than or equal to \$50,000. **How do I file Form 990-N, the e-Postcard?'**

See IRS Step-by-Step Guide to file Form 990N on the Florida PTA Website.

Use the Form 990-N Electronic Filing system (e-Postcard) to electronically submit Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ.*

FORM 990N (e-Postcard) can be accessed at this link on the IRS website:

<https://www.irs.gov/charities-non-profits/annual-electronic-notice-form-990-n-for-small-organizations-faqs-how-to-file>

FILINGS & IRS NOTICES

Whenever the IRS sends a notice or writes to your PTA, always answer immediately. If a number is provided to contact them regarding the notice, call them immediately and follow-up with written correspondence as requested. Never ignore an IRS notice, penalty or inquiry. Keep copies of all correspondence. It is good practice to send written responses, certified mail, with confirmation of receipt. When mailing a 990 tax return or a response to an IRS notice or penalty, note on the certified mail receipt what is inside the envelope? For example: Amended 2016 990EZ and Schedule A and G. This also gives proof of what you actually mailed.

The IRS and Florida PTA both REQUIRE each local unit chartered under Florida PTA to provide a complete, signed and dated copy of their filed 990, including all schedules and attachments. If you are filing the 990N (e-Postcard) you are required to forward a copy of the IRS filing receipt showing the filing status as "accepted." Immediately upon completion (and AFTER filing the 990 with the IRS), you are required to forward a copy to Florida PTA. Via U.S. Mail (1747 Orlando Central Parkway, Orlando 32809); via FAX: 407-240-9577 or by email to: 990@floridapta.org.

LOBBYING AND POLITICAL ACTIVITIES

A 501(c)(3) organization may conduct a limited amount of lobbying activity but is prohibited from intervening in any political campaign activities (all PTA bylaws also preclude a PTA from political activity as we are a non-partisan association).

PTAs Cannot: Endorse candidates or a political party for public office. Invite only one candidate or political party in an election to speak to the PTA. Ask candidates to sign pledges on any issue (tacit endorsement). Tell PTA members to only vote for a candidate who supports "X" position. Distribute any campaign materials on behalf of a candidate. Wear campaign buttons or t-shirts during a PTA meeting.

The IRS defines lobbying as *an attempt to influence legislation and legislation includes action by Congress, state legislatures, local councils or similar governing bodies, with respect to acts, bills, resolutions or similar items (such as legislative confirmation of appointive officers). An organization is considered to be attempting to influence legislation if it contacts, or urges the public to contact, members or employees of a legislative body for the purpose of proposing, supporting or opposing legislation, or if the organization advocates the adoption or rejection of legislation.*

Refer to the *Finance Quick Reference Guide: Additional Important Information* for additional information on *Lobbying and Appropriate Legislative Activities* contact the Florida PTA State Office at any time if you have questions or need additional information or guidance.

Caution, verify your insurance policy is valid before conducting a lobbying related activities or events.

UNRELATED BUSINESS INCOME (UBI) – FILE FORM 990-T

The law requires nonprofits to report unrelated business activities **when UBI gross receipts are at least \$1,000 collectively** by filling IRS form 990-T and pay taxes on such income. Nonprofits also risk losing their tax-exempt status if such activities become the primary focus and make the tax-exempt mission secondary.

IRS Definition: For most 501(c)(3) organizations, an activity is an **unrelated business**, and subject to **unrelated business income UBI** tax, if it meets three requirements:

1. The activity constitutes a trade or business
2. The trade or business is regularly carried on, and
3. The trade or business is not substantially related to the exercise or the performance of the organization's exempt purpose.

Note: Trade or business includes any activity carried on to produce income from selling goods or performing services. **The income from most PTA fundraising activities is exempt from federal income taxes and NOT considered UBI:**

- When a PTA activity is only conducted once per year.
- When the work at an event is substantially conducted by PTA volunteers.

UBI Exceptions:

It would not be UBI if PTA volunteers run a PTA store or volunteers count and submit box tops. Also, the income from sales of **donated merchandise** (such as used uniforms) is exempt from federal income tax. A local unit reported UBI due to the number of restaurant nights. However, if they issue a Form W9 to the restaurant, the proceeds are classified as a donation to the PTA (not subject to UBI) verses earned income payment (which would be considered UBI).

Contact the Florida PTA State Office if you need assistance in determining if an activity would be subject to UBI tax. Again, you must file IRS Form 990-T and pay income tax on receipts of UBI over \$1,000 in one fiscal year.

New IRS 990 Information – Stay Exempt News

Please visit this IRS website created especially for 501(c)(3) organizations at this link for extensive information on current IRS updates and new requirements: <https://www.stayexempt.irs.gov/>

TAX EXEMPT ORGANIZATION SEARCH (FORMERLY SELECT CHECK)

PROVIDES 990N (E-POSTCARD) FILING STATUS

<https://www.irs.gov/charities-non-profits/tax-exempt-organization-search>

You can query the following information at the above link on the IRS website:

- Confirm if an organization is eligible to receive tax-deductible contributions. Exception: If an organization has a “group number” for which it is associated, such as a PTA they will not be found using this search option. The parent group would need to confirm eligibility, such as Florida PTA for our local units.
- Determine if an organization had ever had their nonprofit status revoked.
- View information included in an organization’s 990-N (*e-Postcard*)
- In most cases, a complete copy of an organization’s Form 990EZ or Form 990 (long form) can be viewed here as well.
- If the EIN has been revoked and reinstated with the IRS, the reinstatement determination letter is posted here as well.

GUIDESTAR - PROVIDES NONPROFITS WITH 990EZ AND 990 FILING STATUS

Although most Form 990EZ and Form 990(long forms) are now posted in the IRS website, all Form 990EZ and Form 990 filings are posted on GuideStar. GuideStar is a 501(c)(3) public charity that collects, organizes, and presents information on IRS-registered nonprofit organizations. They are not a charity evaluator or a watchdog, they simply provide the information in an easy-to-understand format while remaining neutral. GuideStar is the most complete source of information about U.S. charities and other nonprofit organizations there is.

GuideStar can also be used to confirm 501(c)(3) status of an EIN (Employee Identification Number), regardless if it is associated with a “Group Exemption Number” or not.

501(c)(3) DETERMINATION LETTER

Local unit PTAs in good standing with Florida PTA and the IRS may Request a Determination Letter, online on our website at this link:

<https://floridapta.org/501c3-determination-letter-request/>

Following are the four types of 501(c)(3) determination letters that are available to request:

- 1 – Legal Banking Letter (needed to open a new bank account);
- 2 – Form DR5 (Needed to apply for Florida Sales Tax Exemption Certificate of Exemption-Form DR-5);
- 3 – Standard 501(c)(3) letter for donation requests;
- 4 – Set up Stripe Account through MemberHub.

PTAs chartered by Florida PTA are added to the Florida PTA IRS Group Exemption List (GEN 2149) and are thereby subordinates covered under the Central Organization, Florida PTA. Your PTA 501(c)(3) Federal Income tax-exempt status is

covered under the Florida PTA “umbrella.” Local unit and county council PTAs remain subordinates on the group list if the five Florida PTA Compliance Requirements and Standards of Affiliation are met annually

A determination letter is a written statement **confirming the tax-exempt status** of an EIN (Employer Identification Number). Banks may require a special banking determination letter to set up your bank account as a 501(c)(3), and some businesses or individuals may request a copy of your determination letter to donate to the PTA or for doing business with your PTA

IRS Form W-9 - Request for Taxpayer Identification Number & Certification

Purpose of Form W-9: A business/vendor may request a Form W-9 to be completed, signed, and certified before doing business with your PTA or providing a contribution to your PTA. **IRS Form W-9** is most commonly used by businesses/individuals when they are working as an independent contractor. If requested, the PTA completes the form and gives it to the business/vendor. An officer of the PTA must sign the form. Signing the form is confirmation to the IRS that your organization’s tax-exempt status does not subject income to backup withholding. Give the Form W-9 directly to the requester. Do not send the completed Form W-9 to the IRS. Form W-9 is available online on the IRS website.

PTAs use their 9-digit tax-exempt EIN, (Employer Identification Number) on Form W-9. This is the form to provide at spirit nights; the income earned at a spirit night would then be considered a donation rather than Unrelated Business Income. (See completed W-9 in samples.)

FLORIDA PTA HELP

It is always best to contact the Florida PTA State Office with tax questions first, before calling the IRS. Most IRS taxpayer assistance employees are not familiar with PTA finances and may not give consistent answers. The Florida PTA office staff is familiar with the most common tax questions that PTAs must answer. Send an email to compliance@floridapta.org or give us a call. **Contact Florida PTA: 407-855-7604.**

Florida PTA 2020-2021 - Five Compliance Requirements & Standards of Affiliation

www.floridapta.org

Item	Due to Florida PTA Office	Format Sent	Notes
Local Unit New & Returning Officer Contact Information	July 1st Annually (Or as soon as elections are held)	Enter Information ONLINE Only www.FloridaPTA.org President must maintain current home addresses, phone numbers & email addresses for the officers.	Must submit new registration every year even if there are no changes in officers’ information. Update information throughout the year when changes occur.
Membership Dues State & National Portion of Membership Dues. Pay \$3.50 per membership sold.	Monthly as dues are collected	Pay Via MemberHub.com Or USPS Mail: Send with State & National Dues Payment Form from the website www.FloridaPTA.org	The State & National portion of dues is paid monthly when memberships are sold. Dues must be received by Dec. 15 for eligibility to participate in Reflections and other programs.
Audit Completed after June 30 each year.	August 31st Annually	Fax, mail or email to: audit@floridapta.org	Refer to Florida PTA Kit of Materials Dollars & Sense and National PTA Money Matters Guide
Copy of IRS 990 Due to IRS by Nov 15 th each year.	November 30th Annually	Fax, mail or email to: 990@floridapta.org	All PTAs/PTSAs are required to file IRS Form 990 by Nov. 15 annually. File either 990N (e-Postcard), 990EZ (short form) or 990 (long form).
Bylaws	Every Three Years	Upload, Fax, Mail or email: bylaws@floridapta.org Bylaws form and link to upload on our website www.floridapta.org , Running Your PTA -- Bylaws Tab	Bylaws must be reviewed, updated and APPROVED at State Office at a minimum of every 3 years. Update on current 2020-2021 bylaws form.