

# National PTA [“Money Matters”](#)

[http://redirect.pta.org/local\\_leader/1443.htm](http://redirect.pta.org/local_leader/1443.htm)

Refer to your current PTA membership card for the Members Only password.

## Quick-Reference Guides: PTA Money Matters Quick-Reference Guide



The *PTA Money Matters Quick-Reference Guide* was created to support your duties as treasurer and covers:

- \* The Budget, Banking, and the PTA Audit
- \* Contracts, Incorporation, and Insurance
- \* Federal Requirements
- \* Fundraising and Substantiation Requirements for Charitable Contributions
- \* Financial Management Checklist
- \* Instructions for IRS Form 990-EZ
- \* Theft, Fraud, and Embezzlement—and more.

### *Money Matters Quick-Reference Guide Correction, July 21, 2010:*

**Please note the following updates regarding the requirements for filing Forms 990 and 990-EZ:** As of the 2010 tax year, for returns filed in 2011 or later, PTAs with an annual gross income of **more than \$50,000** (formerly \$25,000) must file Form 990 and Schedule A. If a PTA's gross receipts **are less than \$200,000 and total assets are less than \$500,000**, the PTA may file Form 990-EZ instead of Form 990. If gross receipts are **\$50,000 or less**, the PTA must electronically submit Form 990-N, also known as the e-Postcard.

**Download the PTA Money Matters Quick-Reference Guide (PDF).** The complete *Money Matters Quick-Reference Guide* PDF reflects these changes in filing requirements (updates made to pages 30, 31, 54, and 56).

[http://redirect.pta.org/QRG2010\\_Money\\_Matters\\_Online\\_Final.pdf](http://redirect.pta.org/QRG2010_Money_Matters_Online_Final.pdf)

### **Updated pages, Money Matters Quick-Reference Guide print version**

Pages 22-25 & 46 to insert in your print version of guide, with updates regarding Forms 990 & 990-EZ

[http://redirect.pta.org/QRG2010\\_Money\\_Matters\\_Print\\_updated.pdf](http://redirect.pta.org/QRG2010_Money_Matters_Print_updated.pdf)