

# Every PTA must file tax returns

## IRS Form 990 tax filing requirements

Internal Revenue Service (IRS) *Form 990* tax returns or an extension request *Form 8868* must be filed by the return due date. Returns are due four months and 15 days after the fiscal year-end.

2010 Tax Year (Fiscal year beginning in 2010 and ending in 2011)	Form to File
Gross receipts normally equal to or less than \$50,000	990N
Gross receipts equal to or more than \$50,000 and less than \$200,000 and total assets less than \$500,000	990EZ
Gross receipts equal to or more than \$200,000 or more, and total assets equal to or more than \$500,000	990

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

## Be prepared ... new State of California filing requirements coming soon

### California State Franchise Tax Board

The California Franchise Tax Board is establishing new requirements for nonprofit groups, including PTAs, regarding the filing of Form 199. The Franchise Tax Board has started issuing *state entity identification numbers* for all California State PTAs. Please note: this is an entirely separate and different number than the Employer Identification Number (EIN) that the federal Internal Revenue Service (IRS) already assigns each PTA. The Franchise Tax Board has mailed letters to PTAs to inform them of their new state entity numbers; however, these letters were addressed to the schools and in some cases did not clearly reference the PTA. Please check to see whether your PTA or school has received this new number.

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

The State Attorney General's Office is also establishing new requirements for who must file for a charitable trust number.

California State PTA is committed to providing information and guidance to you to help understand and comply with the new state requirements. Please check your e-mails and the California State PTA's website [www.capta.org](http://www.capta.org) for the latest information.