

Every PTA Must File a Tax Return with the California Attorney General

November 15, 2024, Filing Due Date

IMPORTANT NOTE: If you have not already filed a tax return for your PTA for this past year, please do so immediately. ALL PTAs must now file regardless of the amount of gross income. The Attorney General (AG) requires your unit to file the following forms if gross receipts for this past year are less than or equal to \$50,000: the RRF-1 and the CT-TR-1 forms. You must file both forms and pay the appropriate registration renewal fee. If your unit's gross is over \$50,000 you need to file the RRF-1 and attach a copy of your IRS 990EZ, along with your registration fee. You do not file the CT-TR-1 form if your gross is over \$50,000. There is no exception to filing.

The California State PTA has a wonderful tax filing support service on their website. It is found under the "Leader's Website" at: <https://capta.org/pta-leaders/leaders-website/> in the Finance Section. It requires you to establish a login and password. There is lots of information and the forms are there as well. I highly recommend using it.

The Finance Section of the Leader's Guide has training videos, as well as the forms you will need to fill out for the AG. These are fillable forms. The numbers required to fill in the blanks on the right-hand side of the form, once again, are all found toward the back of your bylaws. Your "State Charity Trust Number" (CT) is the only one you might not be familiar with. The other two: the "Corporation or Organization No." and your "Federal Employer ID No." are simply your FTB and IRS numbers, which are in the back of your bylaws. Or you can call our Third District PTA office at (916) 228-2543 if you can't find them.

In my opinion, it is easiest to fill out the CT-TR-1 form first, as numbers from it transfer over to the RRF-1. On the "Balance Sheet" portion of the CT-TR-1, PTAs do not usually have "investments" or "land/buildings" in their "assets". In the "liabilities" section, PTAs do not usually have anything to report, so you would enter \$0.00. In the "Revenue Statement" portion, under "expenses" units do not usually have "compensation of officers/directors", "compensation of staff", or "rent" or "utilities" to put in those blanks.

Transfer the appropriate numbers over to the blanks in Section A on the RRF-1 form. In Section B all boxes are marked "no" unless you held a raffle. If you held a raffle you will need to file CT-NRP-2 form. The answer to no. 8 is "no" because PTAs do not usually have their audits done by a CPA.

Make sure you sign both the RRF-1 and the CT-TR-1 forms. Keep copies for your records. E-mail copies to Third District PTA at office@3rdpta.org or mail to Third District PTA, PO Box 269003, Sacramento, CA 95826.

You will need to write a check to the DOJ for the registration renewal. The fee schedule is just above Section A. I would snail mail the documents to the "Registry of Charitable Trusts" address (P.O. Box) at the top left of the form. You **must** send both forms together with your registration renewal or the filing will not be accepted. Send the forms

and your check “**certified, return receipt requested**. You don't want them losing your forms and delaying the process. Your return receipt is your proof of filing.

Peggy Parker
Tax Help Assistant
Third District PTA