

Every PTA Must File a Tax Return with the Internal Revenue Service (IRS)

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. File Form 990N (e-postcard) if gross receipts for this past year are less than or equal to \$50,000 or file Form 990EZ and Schedule A if gross receipts were more than \$50,000 and less than \$500,000. The Internal Revenue Service can revoke your PTA's tax-exempt status for failure to file your Form 990N or Form 990EZ on an annual basis. **The IRS fee is \$800 to restore your PTA's nonprofit status if you lose it.**

The Internal Revenue Service ("IRS") has a new Annual Electronic Filing Requirement for Small Exempt Organizations, which requires the filing of Form 990N (e-Postcard) when gross income is less than \$50,000. There are no longer any exceptions 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/> under the Finance Section. The Leader's Guide 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.

You can reference all of the information regarding the IRS filing requirement for the Form 990N at: <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>. The following information from the IRS website will help you file this return:

Due Date: Since your fiscal year (tax year) ended June 30, your Form 990N must be filed no later than November 15.

How to File: Go to the above link and follow the directions to file the e-postcard. The form must be completed and filed electronically. There is no paper form.

There will be three steps for you to follow in order to complete the filing:

Step 1: you will see an ID.me "Create an Account" box. You will need to register as a new user. This is the hardest part of filing! I recommend using your school name as your login and use your school mascot as your password. **Write these steps down and put them in your procedure book. Next year's treasurer will thank you for leaving them the steps on how to do this so they don't have to reinvent the wheel.**

Step 2: you will create your Form 990N.

Information you will need to file your Form 990N:

1. Employer identification number (EIN). This is your tax identification number. It can be found in your bylaws, toward the back.

2. Tax year you are filing for which is the current year 20223-24 (should be the 12 months ending June 30, 2024).

3. Legal name of your PTA and mailing address. If “PTA California Congress of Parents, Teachers and Students Inc” automatically pops up when you enter your EIN on the form, then you will enter the legal name of your PTA on the DBA line (Doing Business As), for instance John Doe Elementary PTA screen on the next page.

4. Name and address of a principal officer. This is typically the treasurer but can be the president.

5. Website of the organization if it has one. It’s OK if you don’t. Just leave it blank.

6. Confirmation that your annual gross receipts are normally \$50,000 or less

Final Step.

Step 3: you will submit your Form 990N. **Make sure you print out a copy of the confirmation page BEFORE you exit.**

Recordkeeping: Please keep a copy of the Form 990N filing information for your records, and forward confirmation of the Form 990N filing (receipt you receive/print out) via e-mail to Third District PTA at office@3rdpta.org or mail to Third District PTA, PO Box 269003, Sacramento, CA 95826.

Questions: The IRS has a section for frequently asked questions for Form 990N on the website listed above.

IF your Annual Gross Receipts exceed \$50,000.00: Your PTA must file a Form 990EZ and Schedule A if your annual gross receipts exceed \$50,000.00 for this past fiscal year. Please go to the Internal Revenue Service website at www.irs.gov and access the Forms and Publications section to find the Form 990 and Form 990 Instructions. Third District PTA recommends that you contact a tax professional **familiar with filing returns for non-profit** organizations to complete Form 990EZ.

Peggy Parker
Tax Help Assistant
Third District PTA