

FIRST DISTRICT PTA

2025 – 2026 FINANCIAL PROCEDURES

For Council & Out-of-Council Treasurers

HOW TO SUBMIT PAYMENTS TO FIRST DISTRICT PTA

- MAIL PAYMENTS AND REMITTANCE FORMS TO OUR **NEW MAILING ADDRESS:**
First District PTA, P.O. Box 470, Alhambra, CA 91802
- Make checks payable to **FIRST DISTRICT PTA.**
- **Multiple payments can be written on a single check and listed on one remittance form.**
- **All PTA checks must have two (2) signatures**, even if the bank only requires one. See your bylaws.
- **Three (3) copies of the district remittance forms** are to be completed and sent with your check and a self-addressed stamped envelope to the First District PTA office. **REMITTANCES WILL NOT BE ACCEPTED WITHOUT THESE FORMS.**
- **Remittances of non-TOTEM dues are due AT LEAST MONTHLY to First District PTA.** Other remittances are due in accordance with the First District PTA Financial Calendar. Please review the calendar for all due dates.
- Special instructions and reminders about important PTA financial deadlines and information are given to presidents at First District PTA Board meetings. **Check with your president after the fourth Monday of each month for any new instructions, information, or due dates.**

HOW TO SUBMIT REQUIRED FINANCIAL DOCUMENTS

Please submit your PTA's financial documents to First District PTA by **uploading them to [myPTEZ.com](https://mypte.com)**. **MyPTEZ is free to all PTAs for this use.** Click [HERE](#) for instructions for using myPTEZ Document Management. The following council and unit financial documents must be provided to First District PTA:

- Annual Financial Reports
- Annual Budgets
- Mid-Year and Year-End Financial Reviews
- Internal Revenue Service (IRS) Form 990EZ/990N
- California Franchise Tax Board (FTB) Form 199/199N
- California Office of the Attorney General (OAG) Form RRF1 and CT-TR-1
- Secretary of State (SOS) Statement of Information Form SI-100 (*incorporated PTAs only*)
- AIM Workers Compensation Payroll Report
- Bylaws and Standing Rules + Bylaws Signature Page

**If you have any questions, please contact our office at (626) 289-1448
or the First District PTA Treasurer at treasurer@pta1.org.**

Visit our website at www.PTA1.org

PTA TAX FILING REMINDERS

All council and unit PTAs are required to file annual tax reports with the IRS, California Franchise Tax Board, and State of CA Office of the Attorney General.

PTA fiscal period June 1 to May 31: Tax filings are due on or before **October 15th**

PTA fiscal period July 1 to June 30: Tax filings are due on or before **November 15th**

FEDERAL TAX REPORT WITH THE INTERNAL REVENUE SERVICE (IRS)

- If your PTA has gross receipts of \$50,000 or less, you can file a [990N](#) electronically
- If your PTA has gross receipts of \$50,000 or more, you would need to file a Form [990EZ](#) or Form [990](#)

STATE TAX REPORT WITH THE CALIFORNIA STATE FRANCHISE TAX BOARD (FTB)

- If your PTA has gross receipts of \$50,000 or less, you can file a [199N](#) electronically.
- If your PTA has gross receipts that are normally greater than \$50,000, your PTA will need to file a [Form 199](#).

CHARITABLE TRUST RENEWAL WITH THE STATE OF CA OFFICE OF THE ATTORNEY GENERAL (AG)

- Complete the Charitable Trust Registration Renewal form ([RRF-1](#))
- To assist in preparing your RRF-1 download the [annotated RRF-1](#)
- Complete, print, and mail RRF-1 via certified mail to the address on the form **with a check for the required fee** (see form)

If gross annual receipts are normally **\$50,000 or less** and your PTA filed a 990N, form CT-TR-1 is also required to be included with the RRF-1.

- Complete the Charitable Trust Treasurer's Report form ([CT-TR-1](#))
- To assist in preparing your CT-TR-1, download the [annotated CT-TR-1](#)
- Include lists of Other Revenue and Other Expenses (if applicable)
- Complete, print and mail CT-TR-1 along with form RRF-1 as directed above

**Visit the California State PTA Tax Filing Support Center [HERE](#)
or contact First District PTA for assistance.**

“We received a letter from the IRS / FTB / OAG. What do we do??”

If at any time you receive a letter, postcard, invoice, or other communication from a government agency such as the Internal Revenue Service (IRS), California Franchise Tax Board (FTB), California Attorney General (AG), California Department of Justice (DOJ), or California Secretary of State (SOS), **it is imperative that you notify the First District PTA treasurer immediately.** We will ask you to email us a copy of the letter you received and will assist you in resolving the issue.

DO NOT call these agencies directly - CONTACT FIRST DISTRICT PTA

Treasurer@PTA1.org

First District PTA Office (626) 289-1448

***NEW* INFORMATION REGARDING RAFFLE REGISTRATION DATES, PERMITS, AND REPORTS**

NEW RAFFLE PERMIT REGISTRATION PERIOD

- As of **April 1, 2023**, the new Raffle Registration year was changed to the **calendar year (January 1 – December 31)**.
- The Raffle Report (CT-NRP-2) form for the period of January 1, 2025, to December 31, 2025, is **due by February 1, 2026**.

FORMS AND INFORMATION FROM THE CALIFORNIA OFFICE OF THE ATTORNEY GENERAL

- [Nonprofit Raffles Checklist, pdf](#)
- [Form CT-NRP-1 & Instructions, pdf](#) **Nonprofit Raffle Annual Registration** – This form is required from all raffle registration applicants. **2026 raffle permit applications will be accepted starting on October 1, 2025.**
- [Form CT-NRP-2 & Instructions, pdf](#) **Nonprofit Raffle Annual Report** – Raffle registrants must report annually using this form.

THINGS TO KNOW ABOUT RAFFLES AND SILENT AUCTIONS

- **FIFTY-FIFTY (50/50) RAFFLES ARE ILLEGAL.** 50/50 raffles in which tickets are sold and the proceeds from the sales are shared between the winner and the organization selling the tickets are illegal in the state of California. **DO NOT hold 50/50 raffles.**
- **ALL RAFFLES REQUIRE A PERMIT.** Only qualified nonprofit organizations in California whose tax reports have been filed on time may file for a raffle permit. Follow the instructions above to apply for your raffle permit **AT LEAST 60 DAYS BEFORE** your event takes place. Silent auctions are not raffles and do not require a raffle permit.
- **WINE OR LIQUOR IN YOUR RAFFLE OR AUCTION BASKET?** If your silent auction or raffle prize baskets have bottles of wine or liquor in them and they will be displayed and given away at your event, ***you must apply for a special temporary liquor license through the California Alcohol Beverage Control board*** for \$100. The license is only good for the day of your event. [Click HERE](#) for forms and more information, or contact First District PTA.
- **ONLINE SALES OF RAFFLE TICKETS ARE NOT ALLOWED.** You may advertise the raffle on your website, but you must sell the tickets in person. You may not collect payment for tickets online.

For more information about raffles, visit the **California Office of the Attorney General, Department of Justice** [WEBSITE](#) or contact First District PTA.