

All tax-exempt groups, including PTAs, must file tax returns

California State PTA is committed to providing information to help make your PTA aware of the latest state and federal requirements. Federal laws and new state laws require nonprofit groups, including PTAs, to file tax returns. Below is a list of the new requirements as they relate to PTAs for the federal IRS Form 990, for the State of California Franchise Tax Board and Attorney General's Registry of Charitable Trusts.

Federal IRS

Internal Revenue Service (IRS) Form 990 tax returns or an extension request *Form 8868* must be filed no later than the 15th day of the fifth month after the fiscal year-end. For example, if your PTA's fiscal year-ends on June 30, your *Form 990* is due on November 15. See filing instructions at <http://www.irs.gov/pub/irs-pdf/i990.pdf>.

990 Filing Requirements	
Form to File	If your PTA's gross receipts are:
990N	Normally equal to or less than \$50,000
990EZ	Equal to or more than \$50,000 and less than \$200,000 and total assets are less than \$500,000
990	Equal to or more than \$200,000 or more and total assets are equal to or more than \$500,000

California State Franchise Tax Board Form 199

Starting with the 2010 tax year, the California State Franchise Tax Board (FTB) is requiring all tax-exempt organizations to file the electronic *Form 199N* or *Form 199*. In the past, PTA units and councils were not required to file a *Form 199* if they were unincorporated. Based on this new reporting requirement, all units, councils and districts must now file the *Form 199*. Returns are due the 15th day of the fifth month after the fiscal year-end. For example, if your unit's fiscal year-end is February 28, 2013, the form is due on July 15, 2013. To see more information on the *Form 199N* go to http://www.ftb.ca.gov/professionals/taxnews/2010/July/Article_8.shtml.

199 Filing Requirements	
Form to File	If your PTA's gross receipts are:
199N	Normally \$50,000 or less (\$25,000 for tax years beginning January 1, 2010 and before January 1, 2012).
199	Normally greater than \$50,000

Form RRF-1 (Charitable Trust Registration Renewal Fee)

Must be filed with the California Attorney General's office no later than 4 months and 15 days after the fiscal year-end. Form can be found at www.ag.ca.gov/charities

- * Gross receipts should match tax return
- * Copy of federal return must be sent with the RRF-1
- * Internal audit is not the same as an audit prepared "in accordance with generally accepted accounting principles" Check "NO" on question #9
- * Fees dependent upon Gross Receipts
 - Less than \$25,000 > No Fee
 - \$2,5000 - \$100,000 > \$25 Fee

There is no PTA Police. There is the IRS and the Attorney General.

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