

# Instructions for Form 990-N and 990-EZ

For Additional Information Contact [990help@pta.org](mailto:990help@pta.org)



# Table of Contents

Frequently Asked Questions .....	2
E-Postcard 990 – N.....	4
Required Information .....	4
Form 990-N: Step by Step .....	4
Checking Your Returns Acceptance Status .....	6
How to File a Prior Year Form 990-N (e-Postcard).....	8
Form 990-EZ, Short Form Return of Organization Exempt from Income Tax.....	9
Completing Form 990-EZ .....	9
Items A-L: .....	9
Part I- Revenue, Expenses, and Changes in Net Assets or Fund Balances.....	10
Part II – Balance Sheet .....	12
Part III – Statement of Program Service Accomplishments .....	12
Part IV – List of Officers, Directors, Trustees, and Key Employees .....	12
Part V – Other Information .....	13
Schedule A – Public Charity and Public Support .....	13
Schedule B – Schedule of Contributors.....	14
Schedule C – Political Campaign and Lobbying Activities .....	15
Schedule G – Supplemental Information Regarding Fundraising or Gaming Activities.....	15
Schedule O – Supplemental Information to Form 990-EZ .....	16
Where to file Form 990-EZ.....	16
Correcting a Previously Filed Form 990-EZ: .....	16
Where to file an Amended Form 990-EZ .....	17
State Filing Considerations.....	17

## Frequently Asked Questions

### What is the Form 990-N and 990-EZ?

Forms 990-N and 990-EZ are used by tax-exempt organizations to provide the IRS with information on the filing organization's mission, programs, and finances, as required by section 6033 of the Internal Revenue Code. PTA units are considered tax-exempt organizations, and are therefore required to complete either form 990N, 990-EZ or 990 (depending on annual gross receipts).

### What is the difference between Form 990-N and 990-EZ:

The deciding factor between an organization using Form 990-N and 990-EZ lies in the amount of gross receipts that the tax-exempt organization collects in a year.

Form 990-N ("e-Postcard") is an eight-question, electronic return that other nonprofits may file if their incomes were <\$25,000 for the 2010 tax year and <\$50,000 for the 2011 tax year and thereafter.

Form 990-EZ is a two-page return that other nonprofits may file if their incomes were <\$500,000 *and* their assets <\$1.25 million for the 2010 tax year. Beginning with the 2011 tax year, the thresholds are incomes <\$200,000 *and* assets <\$500,000.

### What are gross receipts?

Gross receipts are the total revenue from all sources in a fiscal period, and does not account for any expenses.

### When is Form 990-N and 990-EZ due?

Both the 990-N (e-Postcard) and the 990-EZ, Short Form Return of Organization Exempt from Income Tax should be postmarked by the 15<sup>th</sup> day of the 5<sup>th</sup> month, following the close of the organization's tax year.

Accounting Period	990-N and 990-EZ Due Date	Due Date with 1 <sup>st</sup> Extension	Due Date with 2 <sup>nd</sup> Extensions
January 1 - December 31, 20XX	May 15, 20XX	August 15, 20XX	November 15, 20XX
July 1, 20XX – June 30, 20XX	November 15, 20XX	February 15, 20XX	May 15, 20XX

### What are the rules for extending the Form 990-EZ or 990-N?

The Form 990-EZ can be extended for an additional 3 months (90 days) from the initial filing deadline. A second (90 day) extension may be granted and will be due 90 days from the first extension due date. To request an automatic extension, the organization must file Form 8868, Application for an Extension of Time to File an Exempt Organization Return. The extension form must be postmarked by the same date as when the tax return was originally due.

No extensions are available for Form 990-N filers.

**How often do I need to file one of the form 990's?**

This return must be filed annually with the IRS to avoid revocation.

**What will happen if we do not file one of the required forms?**

A unit that fails to file the required e-postcard (or any one of the other annual returns) for three consecutive tax years automatically loses its tax-exempt status. The revocation of an organization's tax-exempt status does not take place until the filing due date of the third year. For example, if your e-postcard was due on May 15, 2008 (for tax year 2007) and you did not timely file in 2007, 2008 or 2009, you lose your tax-exempt status effective on the 2010 due date.

**Where do I go to file 990-N or 990-EZ?**

To file your 990-N (e-Postcard) go to <http://epostcard.form990.org/>. For form 990-EZ refer to page 16 of this document.

# E-Postcard 990 – N

## Required Information

Only 8 pieces of information are needed to complete the e-Postcard. They are as follows:

1. The Employer Identification Number (EIN), commonly referred to as the Tax Identification Number.
2. The tax year for which you are filing the e-Postcard.
3. Legal name and mailing address of the organization. This information will carryover from year to year after the initial e-Postcard is filed.
4. Any other names the organization uses.
5. The name and address of a principal officer.
6. The organization's website, if it has one.
7. Confirmation that the organization's annual gross receipts are \$50,000 or less.
8. If applicable, a statement that the organization has terminated or is in the process of terminating.

## Form 990-N: Step by Step

1. Go to <http://epostcard.form990.org/>.
2. If you have not already registered, click on the link to register as a new user (green arrow). Otherwise, log in (red arrow).
3. Once you have logged in or registered, proceed to Step 2 on the e-Postcard home page to create your Form 990-N (see below).

The screenshot shows the e-Postcard website interface. At the top, there is a navigation bar with links for Home, Support, Links, and Log In. A red arrow points to the 'Log In' link. Below the navigation bar, the text reads 'e-Postcard: file your electronic IRS Form 990-N'. The main content area features a 'NOTICE' section and a 'Quick Menu' on the right. A green arrow points to the 'Register as a New User' link in the 'Quick Menu'.

**Urban Institute** **e-Postcard**  
file your electronic IRS Form 990-N

Home Support Links Log In

**e-Postcard: file your electronic IRS Form 990-N**

File your electronic Form 990-N (e-Postcard).  
Click [here](#) for more information on who must file Form 990-N (e-Postcard)

**NOTICE:**

If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent organization or another subordinate organization.

This system automatically generates the 990-N (e-Postcard) for the organization's most recently ended tax period and will not allow the filing of a prior year e-Postcard. Although filing a prior year e-Postcard is not required by the IRS, a prior year e-Postcard may be filed for a fee through other IRS approved online providers. Click [here](#) for a list of IRS approved providers.

**STEP 1: Register as a New User** (green arrow)

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. If you already have a login ID, either recently created or from a previous year, go to Step 2.

**STEP 2: Create your Form 990-N (e-Postcard)**

Once you have a login ID, you can access the system and create your e-Postcard. Click the link above to begin the process.

**STEP 3: Submit your Form 990-N (e-Postcard)**

Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

[Requirements and tips for using this website.](#)

**Quick Menu**

- [Register as a New User](#)
- [Update Email/User Information](#)
- [Create New e-Postcard](#)
- [Edit/View Existing e-Postcard](#)
- [Technical Support](#)
- [Frequently Asked Questions](#)
- [Privacy Policy](#)

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Concerned about your privacy? Please view our [privacy](#) policy.  
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Last modified: April 20, 2012.

4. In the next window enter your organization's EIN number, and then click "Next".
5. Line A - Enter the beginning and ending tax year period.
  - a. This is the fiscal year or calendar year you are reporting for. Most PTA's operate on the fiscal year July 1 – June 30<sup>th</sup>. This information should be stated in your PTA's bylaws.
6. Line B – Answer questions regarding the PTA's termination status and annual gross receipts.
  - a. Select "No" for the for Part B question 1 indicating that your PTA has not terminated, or select "Yes" if your PTA has terminated operations.
  - b. Select "Yes" for Part B question 2 indicating that your PTA has normally less than \$50,000 of annual gross receipts.
7. Line C – Enter your PTA's legal name as registered with the IRS.
8. Line D – Enter your PTA's EIN again.
9. Review your responses, and then click "Next Page" (Circled Below).

The screenshot shows the 'e-Postcard' website interface for filing Form 990-N. At the top, there is a navigation bar with 'Urban Institute' logo, 'Quick Jump', 'Form 990-N (e-Postcard)', and 'Logout' links. The main heading is 'Electronic Notice - Form 990-N (e-Postcard) Organization Information'. Below this, there is a 'Save Changes' button and a note: 'Save Changes before jumping to another page.' The form contains the following fields:

- A** For the tax year period beginning  and ending
- B** Has your organization terminated or gone out of business?
- Are your gross receipts normally \$50,000 or less?
- C** Organization's legal name – Line 1:   
Organization's legal name – Line 2:
- D** Employer identification number (EIN):

At the bottom of the form, there are two buttons: 'Save Changes' and 'Next Page'. The 'Next Page' button is highlighted with a red rectangular box. Below the form, there is a note: 'Click the ? image next to any field for help/instructions.' At the very bottom, there is a footer with contact information and technical details.

11. On the next screen enter your units Officer's information (typically the President) in the "In Care of Name" Section and the PTA's address.
12. Review your response, and once you are ready click "Submit Filing to IRS"

**Urban Institute** **e-Postcard**  
file your electronic IRS Form 990-N

Quick Jump Form 990-N (e-Postcard) Logout

**Electronic Notice - Form 990-N (e-Postcard)**  
**Organization Address and Principal Officer Information**  
Save Changes before jumping to another page. Save Changes

Organization's legal name: Great School PTA

If your organization conducts business using another name (dba), enter other name:  
DBA name:   
DBA name - continued:   
Enter Additional DBA Names

In Care of Name: Wayne Gretzky, President

Organization's mailing address:  
Country: United States  
Number and street (or PO Box) - Line 1: 123 Main St  
Number and street (or PO Box) - Line 2:   
City or town: Washington, DC

## Checking Your Returns Acceptance Status

You will need to periodically log into the e-Postcard website to check if the tax return was accepted by the Internal Revenue Service. If your return has been accepted by the IRS, nothing else will need to be done.

If the IRS has rejected your return, the reason for rejection will be displayed on the e-Postcard website, and you will need to correct the issue and resubmit the return. If issues with your return still persist, contact your State PTA office for assistance.

In order to check the status of your return Log onto the e-Postcard website. On the e-Postcard main page, Click on "Step 2: Create your Form 990-N (e-Postcard)" (circled below); you will be prompted with a message that your organization has already filed an e-Postcard for the last year.

**File your electronic Form 990-N (e-Postcard).**  
Click [here](#) for more information on who must file Form 990-N (e-Postcard)

**NOTICE:**

If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent organization or another subordinate organization.

This system automatically generates the 990-N (e-Postcard) for the organization's most recently ended tax period and will not allow the filing of a prior year e-Postcard. Although filing a prior year e-Postcard is not required by the IRS, a prior year e-Postcard may be filed for a fee through other IRS approved online providers. Click [here](#) for a list of IRS approved providers.

**STEP 1: Register as a New User**

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. **If you already have a login ID, either recently created or from a previous year, go to Step 2.**

**STEP 2: Create your Form 990-N (e-Postcard)**

Once you have a login ID, you can access the system and create your e-Postcard. Click the link above to begin the process.

**STEP 3: Submit your Form 990-N (e-Postcard)**

Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

[Requirements and tips](#) for using this website.

**Quick Menu**

[Register as a New User](#)  
[Update Email/User Information](#)  
[Create New e-Postcard](#)  
[Edit/View Existing e-Postcard](#)

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[Technical Support](#)  
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 Last modified: April 20, 2012.

1. On the next screen, click on "Go To Control Panel" (red arrow).

**Electronic Notice - Form 990-N (e-Postcard)**  
**Organization Information**

Your organization has already filed an e-Postcard for 2012 (4/1/2012 through 3/31/2013). The system will not accept an amended e-Postcard. You can make corrections or update your information when you file your next e-Postcard, which will be due after 3/31/2014.

[Go To Form 990-N Home](#)

[Go To Control Panel](#)

Questions or problems regarding this website should be directed to [Tech Support](#).  
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 Website last modified on: November 23<sup>rd</sup>, 2010.  
 This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox 1.0+ with a screen resolution of 1024 X 768.  
 You are currently using Mozilla Firefox 20 in 1440 X 900 resolution.

2. You will see in the "Status" column whether the return was accepted or rejected.
3. To view a copy of the submitted Form 990-N, click on "View" (red arrow) in the action column.

**NOTICE:**

If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent organization or another subordinate organization.

This system automatically generates the 990-N (e-Postcard) for the organization's most recently ended tax period and will not allow the filing of a prior year e-Postcard. Although filing a prior year e-Postcard is not required by the IRS, a prior year e-Postcard may be filed for a fee through other IRS approved online providers. Click [here](#) for a list of IRS approved providers.

<b>WYOMING CONGRESS OF PARENT AND TEACHERS ASSOCIATION</b>						
Click on the Action to the right of the filing you want to access.						
Tax Year	Start Date	End Date	Created On	IRS Form	Status	Action
2012	4/1/2012	3/31/2013	04/26/2013	990N	Accepted	<a href="#">View</a>
2011	4/1/2011	3/31/2012	09/14/2012	990N	Accepted	<a href="#">View</a>
2009	4/1/2009	3/31/2010	05/25/2010	990N	Accepted	<a href="#">View</a>

[Create a New Filing](#)

Questions or problems regarding this web site should be directed to [Tech Support](#).  
 Concerned about your privacy? Please view our [privacy policy](#).  
 This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.  
 Last modified: April 20, 2012.



- Next, click on “View Form 990-N (e-Postcard)” (red arrow) in the top right corner.

Urban Institute **e-Postcard**  
file your electronic IRS Form 990-N

Home Support Links Log Out **Check Filing Status**

CONGRESS OF PARENT AND TEACHERS ASSOCIATION  
12-3456789  
2012 IRS Form 990-N (e-Postcard)  
4/1/2012 - 3/31/2013

Links  
Control Panel [View Form 990-N \(e-Postcard\)](#)

View e-Postcard Image

**Current Status:** **Accepted**  
Congratulations, the IRS accepted your Form 990-N (e-Postcard).

**Next Step:** Your next e-Postcard will be due after 3/31/2014.

**Delivery Status**

No.	Filing	Delivery	Status	Postmark
1	Form 990-N	E-file	Accepted on 4/26/2013	4/26/2013 10:54:08 AM

Questions or problems regarding this web site should be directed to [Tech Support](#).  
Concerned about your privacy? Please view our [privacy policy](#).  
This website is best viewed with Microsoft Internet Explorer 5.5+ or Mozilla Firefox with a screen resolution of 1024 X 768.  
Last modified: April 20, 2012.

## How to File a Prior Year Form 990-N (e-Postcard)

If you fail to file any type of Form 990 for three consecutive years, you face the possibility of having the Internal Revenue Service revoke your tax exempt status. Re-obtaining the tax exempt status is a difficult and time consuming process, so it is best to stay current on your filings.

Also, if you miss a filing you will not be able to use the 990-N e-Postcard website to file a prior year Form 990-N. If this occurs, you can refer to a list of IRS approved Form 990-N preparation software at the link below.

[http://www.irs.gov/uac/Exempt-Organizations-electronic-filings-\(returns-and-notice\)s](http://www.irs.gov/uac/Exempt-Organizations-electronic-filings-(returns-and-notice)s)

Please note, that there will be a small fee associated with filing a prior year e-Postcard through a third party provider.

# Form 990-EZ, Short Form Return of Organization Exempt from Income Tax

## Completing Form 990-EZ

The following tips and suggestions for completing and filing the Form 990-EZ and associated schedules are intended to supplement, and not replace the Internal Revenue Service's instructions for Form 990-EZ.

### Items A-L:

**Form 990-EZ**  
Department of the Treasury  
Internal Revenue Service

**Short Form**  
**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150  
**2012**  
**Open to Public Inspection**

**A** For the 2012 calendar year, or tax year beginning \_\_\_\_\_, 2012, and ending \_\_\_\_\_, 20

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization \_\_\_\_\_  
 Number and street (or P.O. box, if mail is not delivered to street address) \_\_\_\_\_ Room/suite \_\_\_\_\_  
 City or town, state or country, and ZIP + 4 \_\_\_\_\_

**D** Employer identification number \_\_\_\_\_  
**E** Telephone number \_\_\_\_\_

**F** Group Exemption Number ▶ \_\_\_\_\_

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ \_\_\_\_\_

**J** Tax-exempt status (check only one) –  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ \_\_\_\_\_

- A. Fiscal Year – This fiscal year should be stated in the PTA bylaws and is the 12-month period used to set the activities and budget year of the PTA; for example, July 1, 20XX, through June 30, 20XX.
- B. Check if applicable – Check the appropriate boxes to indicate changes on the current return compared with the previously filed return. This section is frequently used for address changes and filing amended returns. If this is your first year filing a Form 990-EZ, check the box for “Initial Return”.
- C. Name and address – Enter your PTA’s name and address.
- D. Federal Employer Identification Number – Enter your PTA’s EIN.
- E. Telephone Number – Enter the PTA’s assigned phone number. If no number is assigned, use the PTA President’s phone number.
- F. Four-digit group exemption number – Enter your group exemption in Box F. If you do not know your group exemption number, contact your PTA Council or State PTA for this information.
- G. Accounting Method – PTAs should check the box marked “Cash”.
- H. Did the PTA receive contributions from any one source in excess of \$5,000? If no, then check box H, otherwise skip to section I. Instructions regarding Form 990 Schedule B – Schedule of Contributors is on page 14.
- I. Website – Enter your PTAs website. Enter “N/A” if a website does not exist.
- J. Tax Exempt Status - PTAs are a 501(c)(3) organization; therefore check the first box.

- K. Gross Receipts Less than \$50,000 – If your PTA’s gross receipts do not exceed \$50,000 then check box K. However, if gross receipts do not exceed \$50,000 then filing the Form 990-EZ is unnecessary, and instead you should file Form 990-N (e-Postcard); see instructions regarding the 990-N beginning on page 4.
- L. Enter Gross Receipts – Add lines 5b, 6c, and 7b to line 9. If gross receipts are \$200,000 or more and/or total assets are \$500,000 or more, you must file the regular form 990 and not the 990-EZ.

**Form 990-EZ**  
**Short Form**  
**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
 Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.  
 The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150  
**2012**  
**Open to Public Inspection**

Department of the Treasury  
 Internal Revenue Service

**A** For the 2012 calendar year, or tax year beginning **January 1**, 2012, and ending **December 31**, 20 **12**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization  
**Any School PTA**  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**123 Main St**  
 City or town, state or country, and ZIP + 4  
**Washington, DC 20000**

**D** Employer identification number  
**12-3456789**

**E** Telephone number  
**(123) 456-7890**

**F** Group Exemption Number  
**1999**

**G** Accounting Method:  Cash  Accrual Other (specify) ▶

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ **N/A**

**J** Tax-exempt status (check only one) –  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ  
 ▶ \$ **44,500**

## Part I- Revenue, Expenses, and Changes in Net Assets or Fund Balances

### Lines 1-9 – Income:

**Line 1** – PTAs may have some income that needs to be entered on this line. This line includes donations, grants, restaurant nights, box tops, etc.

**Line 2** – Enter any income generated from program services. Program services are primarily those services that form the basis of a PTA’s exemption from taxes.

**Line 3** – Enter the membership dues collected by the PTA on this line. The amount reported here should be net of dues sent to council, state or National PTAs; ***only include the portion your unit gets to keep.***

**Line 4** – Any interest earned by the PTA, from sources such as a savings account, checking account, Certificate of Deposit, or other investments, should be reported on line 4.

**Lines 5a, 5b, and 5c** – Most PTAs will not have entries on these lines.

**Line 6a** – Enter gross income from gaming activities such as raffles, bingo games, or other gaming activities. If line 6a exceeds \$15,000 you are required to file Schedule G – Supplemental Information Regarding Fundraising or Gaming Activities; ***additional information on Schedule G on page 15.***

**Line 6b** – Enter the gross revenue from all special events and activities such as dinners, dances, carnivals, concerts, auctions, and door-to-door sales of merchandise. If income is greater than \$15,000

you are required to file Schedule G with your Form 990-EZ. You will be asked to report each event with gross receipts greater than \$5,000. Do not include sales taxes collected on these amounts.

**Line 6c** – Enter the amount of expenses incurred from the activities reported on lines 6a and 6b. Do not include any sales taxes remitted as that amount was not included in revenue on lines 6a and 6b.

**Line 6d** – Add lines 6a and 6b, and then subtract line 6c.

**Line 7a** – Enter the gross revenue from activities involving the sale of merchandise, such as yearbooks, t-shirts, book fairs. Do not include the sales taxes collected.

**Line 7b** – Enter the total amount of expenses incurred from the activities reported on line 7a above. Do not include sales taxes remitted.

**Line 7c** – Subtract line 7b from 7a.

**Line 8** – Enter any other income not already reported on lines 1-7. *A description of this income must be reported on Schedule O – Supplemental Information.*

**Line 9** – Add together lines 1, 2, 3, 4, 5c, 6d, 7c, and 8; and enter the total on line 9.

#### *Lines 10–17 – Expenses*

**Line 10** – Enter the total amount of money that was disbursed in the form of grants and scholarships.

**Line 11** – A PTA should not be paying benefits to or for members. Line 11 should be 0.

**Line 12** – A PTA would, generally, not have an entry on this line unless it was an employer.

**Line 13** – Enter the amount of money spent on professional fees, such as accounting and legal fees, or to independent contractors who provided services for the PTA. If payments were made to one vendor in excess of \$600, a form 1099-Misc may need to be filed.

**Line 14** – A PTA most likely would not have an entry on this line.

**Line 15** – Enter the total amount of printing, publication, postage, and shipping expenses incurred.

**Line 16** – Enter any expenses incurred, but not included on lines 10-15. *A description will have to be provided on Schedule O – Supplemental Information.*

**Line 17** – Add lines 10, 11, 12, 13, 14, 15, and 16 together; record the sum on line 17.

#### *Lines 18-21 – Net Assets*

**Line 18** – Subtract line 17 from line 9. If line 17 is greater than line 9, enter the difference in parentheses.

**Line 19** – Enter the amount reported on the prior year's Form 990-EZ, line 21; it is the 'carry over' from last year to the beginning of the current year. If this is the PTA's first year in existence, line 19 will be 0.

**Line 20** – A PTA should not have other changes in net assets. Line 20 should be 0.

**Line 21** – Add lines 18, 19, and 20. Record the sum on line 21.

## Part II – Balance Sheet

**Line 22a** – The entry on this line should be the total of all of the PTA’s funds in its checking and savings accounts, as well as other investments at the beginning of the current year. This amount should match the amount on 19.

**Line 22b** - The entry on this line should be the total of all of the PTA’s funds in its checking and savings accounts, as well as other investments at the end of the current year. This amount should match the amount on 21.

**Line 23a / 23b** – Usually, a local PTA would not have an entry on this line.

**Line 24a / 24b** – Usually, a local PTA would not have an entry on this line.

**Line 25a**– Add together lines 22(A), 23(A), and 24(A) and enter the total on this line.

**Line 25b**– Add together lines 22(B), 23(B), and 24(B) and enter the total on this line.

**Line 26a / 26b** – PTAs operate on a cash basis, therefore typically PTAs will not have liabilities. Lines 26a and 26b should be 0 unless there is a balance due to the state PTA for state and national dues. If so, then that amount would be entered here.

**Line 27a** – Subtract line 26a from 25a, enter the difference on line 27a.

**Line 27b** - Subtract line 26b from 25b, enter the difference on line 27b. Note that line 27b must agree to line 21 in Part I.

## Part III – Statement of Program Service Accomplishments

**What is the organization’s primary exempt purpose?** Educational / Charitable

**Lines 28-31** – Enter each of the three program services with the largest expenses during the entire year. Enter the total expense associated with each activity in the expenses column, or lines 28a, 29a, 30a, and 31a respectively.

**Line 32** – Add lines 28a, 29a, 30a, and 31a together; record the sum on line 32. *Note that line 32 does not have to equal the total expenses from line 17, because line 17 includes ALL expenses, and line 32 only includes the three largest categories.*

## Part IV – List of Officers, Directors, Trustees, and Key Employees

List each and every officer and board member of the local PTA. Attach a separate sheet of paper if necessary. In columns C, D, and E, a PTA would usually enter a zero.

## Part V – Other Information

**Lines 33-40** – Read each statement and consider whether it applies to your PTA or not. Generally lines 33-40 should all be checked “No”. Seek professional accounting or legal help if you answered “Yes” to any of the questions on lines 33-40e.

**Line 41** – Insert state name if required.

**Line 42a** – List the name of the treasurer and their address.

**Lines 42b** – PTAs would usually check “No”.

**Line 42c** – PTAs would usually check “No”.

**Line 43** – No response is required.

**Lines 44-46** – You should check “No” for each of the lines 44-46.

**Line 47** – PTA would check “No”.

**Lines 48-49** – PTAs would check “No”.

**Lines 50** – This line is only applicable to PTAs with highly paid staff (greater than \$100,000 per calendar year)

**Line 51** – This would not be applicable for most PTAs

**Line 52** – You should complete Schedule A – Public Charity Status and Public Support; therefore check “Yes” for line 52.

**Remember to have the PTA President sign and date the return. Unless you have extended the filing date of your return, the return must be postmarked by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the close of the organization’s accounting period.**

### Schedule A – Public Charity and Public Support

**Remember to enter the name of your PTA and the Employer Identification Number at the top of the form.**

*Part I-Reason for Public Charity Status* – Check box 9

*Part II* – Part II is not applicable to PTAs

*Part III-Support Schedule for Organizations Described in Section 509(a)(2)* – This section must be completed in its entirety. If some of the information is not available, you may enter “0” for that line.

**Remember to keep your Form 990-EZ and all schedules, as you will need information from the current year’s return to complete next year’s return.**

Line 14 – Check the box on Line 14 if your PTA is filing the Form 990 or 990-EZ for one of the first five years of your PTA’s existence (circled red below).

Public support (subtract line 10 from line 6.)						9,000
<b>Section B. Total Support</b>						
<b>Calendar year (or fiscal year beginning in)</b>	<b>(a) 2008</b>	<b>(b) 2009</b>	<b>(c) 2010</b>	<b>(d) 2011</b>	<b>(e) 2012</b>	<b>(f) Total</b>
<b>9</b> Amounts from line 6					9,000	9,000
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					0	0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975					0	0
<b>c</b> Add lines 10a and 10b					0	0
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on					0	0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)					0	0
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)					9,000	9,000
<b>14</b> First five years. If the Form 990 is for the organization’s first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input checked="" type="checkbox"/>						
<b>Section C. Computation of Public Support Percentage</b>						
<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	<b>15</b>					%
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15	<b>16</b>					%
<b>Section D. Computation of Investment Income Percentage</b>						
<b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>					%

Part IV – This section is not applicable to PTAs.

### Schedule B – Schedule of Contributors

**Remember to enter the name of your PTA and the Employer Identification Number at the top of the form.**

**Organization Type** – Check the first box at the top for filers of Form 990-EZ. **Remember to enter the number “3” in the blank box following 501(c).**

**General Rule or Special Rule** – Generally PTAs will check the first box to indicate that someone contributed \$5,000 or more to the PTA. If one individual or organization contributed more than 1/3 of all contributions to your PTA, then select the first box at the top under Special Rules. Leave blank if neither option described is applicable.

#### Part I – Contributors

**Column A** – Enter sequential numbers to identify your contributors in parts II and III.

**Column B** – Enter your contributors’ name and address. The five digit zip code is acceptable and the +4 digits on the end are not required.

**Column C** – Enter the total contribution amount from this individual or company.

**Column D** – Choose what type of contribution this was, you may check all that apply. If a contribution came directly from a contributor other than through a payroll deduction, check the “Person” box. If an individual’s contribution was forwarded by an employer, check the “Payroll” box. Check the “Noncash” box for any contribution of property other than cash during the year.

### *Part II – Noncash Property*

**Column A** – Enter the contributor number from Part I, to whom this noncash contribution relates.

**Column B** – Enter the description of the noncash property received.

**Column C** – Enter the Fair Market Value (what this property retails for), or an estimate of what it is worth.

**Column D** – Enter the date when the property was received.

*Part III* – **This section does not apply to PTAs. However, remember to enter the name of your PTA and the Employer Identification Number at the top of the form.**

**Attach Schedule B behind Schedule A when filing Form 990-EZ.**

## Schedule C – Political Campaign and Lobbying Activities

Schedule C is only necessary if you answered “Yes” to line 47 on the Form 990-EZ. If you answered “Yes”, please contact the National PTA for additional help in completing Schedule C – Political Campaign and Lobbying Activities.

## Schedule G – Supplemental Information Regarding Fundraising or Gaming Activities

*Part I* – Fundraising Activities: This section most likely does not apply to PTAs. You do not need to fill this out, and may leave it blank.

*Part II* – Fundraising Events: List the information requested on the form for the 3 fundraising events with the highest revenue.

*Part III* - Gaming: Enter the requested information for each of the activities mentioned in each column. For example purposes, the sample PTA conducted a bingo night.

- **Column D** – Should be the sum of each respective row (columns A-C)
- **On line 6**, remember to enter how much volunteer labor compared to all labor for the event was provided.
- **Line 8** should be the net profit as a result of the gaming activity. Line 1 is revenue. Line 7 is the sum of all expenses related to the gaming activity; lines 2-5 are expenses. Subtract line 7 from 1 to calculate net gaming income.
- **On Line 9**, enter the state where the PTA is domiciled in.
- **Line 9a** should be “No” as the PTA is not licensed to operate gaming activities. It is, however, legal, so on line 9b, explain how the fundraised money will be spent.
- **Line 10a** should be “No”, and as a result line 10b should be left blank.
- **Line 11** should be checked “Yes” as non-PTA members might participate in the fundraiser.
- **Line 12** should be “No” as PTAs are not trusts.
- **On Line 13**, indicate the percentage of gaming activities occurring on PTA premises, and the percentage not on PTA premises. If the PTA does not own the premises, then they are occurring not on PTA premises.
- **Line 14** should list the individual signing Form 990-EZ; generally it will be the president of the PTA.
- **Line 15** should be “No”
- **Line 16** can be ignored.
- **Line 17** should be “No”, as the PTA is already a charitable organization.



*Part IV* – Can be left blank. It is not necessary to complete this part.  
Note that schedules do not need to be signed; only page 4 of the Form 990-EZ.

## Schedule O – Supplemental Information to Form 990-EZ

**Use Schedule O to clarify and explain answers from Form 990-EZ. On Schedule O, clearly mark at the beginning of each line, what line of the Form 990-EZ you are responding to.**

*Part I Schedule O* – Make sure to return to page 1 of the 990-EZ and check the box in the header of Part I if your organization will be filing Schedule O.

**Line 8** – Explain the source of other revenues. How did you earn this revenue?

**Line 17** – Explain the other expenses; what was the money spent on?

**Line 20** – This line asks about other changes in net assets. Generally PTAs will not have these changes and line 20 will be 0. Therefore you will not need to explain line 20 on Schedule O.

**Line 24** – Explain what other assets your PTA owns. Generally PTAs will mainly have cash and investments, and this line will be 0.

**Line 26** – PTAs are cash based, and will therefore not have any liabilities. No clarification necessary for this line.

## Where to file Form 990-EZ

Mail the Form 990-EZ and completed schedules to:

**Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027**

It is recommended that the tax return be sent via certified mail with return receipt to maintain proof of the mailing date.

## Correcting a Previously Filed Form 990-EZ:

If you believe that you filed a Return of Organization Exempt from Income Tax containing errors, double check and compare all of your financial information with what was already filed. If you still believe there are errors in the return, then you will need to file an amended Form 990-EZ.

To amend your units' form 990-EZ return for any year, file a new return including any required schedules. Use the version of the Form 990 that was used when the return was originally filed. The amended return must provide all the information called for by the form and instructions, not just the new or corrected information. Check the "Amended return" box in item B of the *Heading* of the return (circled red).

Also, enter in Schedule O which parts and schedules of the Form 990-EZ were amended and describe the amendments.

All units' can file an amended return at any time to change or add to the information reported on a previously filed return for the same period. It must make the amended return available for inspection for 3 years from the date of filing or 3 years from the date the original return was due, whichever is later.

**Form 990-EZ**  
**Short Form Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
 Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.  
 The organization may have to use a copy of this return to satisfy state reporting requirements.  
 OMB No. 1545-1150  
**2012**  
**Open to Public Inspection**  
 Department of the Treasury  
 Internal Revenue Service  
 A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20  
 B Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending  
 C Name of organization  
 D Employer identification number  
 E Telephone number  
 F Group Exemption Number  
 G Accounting Method:  Cash  Accrual Other (specify) ▶  
 H Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).  
 I Website: ▶  
 J Tax-exempt status (check only one) –  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527  
 K Check  If the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.  
 L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$

## Where to file an Amended Form 990-EZ

Mail the Amended Form 990-EZ and completed schedules to:

**Department of the Treasury  
 Internal Revenue Service Center  
 Ogden, UT 84201-0027**

It is recommended that the tax return be sent via certified mail with return receipt to maintain proof of the mailing date.

## State Filing Considerations

Please remember that state law may require that your unit to send a copy of an amended Form 990-EZ return (or information provided to the IRS supplementing the return) to the state you originally filed a copy of your Form 990-EZ, in order to meet that state's reporting requirement. Please contact your states' tax department to see if they require your unit to file a copy of the amended return.