

Tax Tips Checklist

This list includes tips on properly completing governmental forms and may be shared with a tax preparer who may not be familiar with non-profit filings and group exemptions.

Items you should have before preparing tax returns:

- Annual Financial Report (AFR)
- Bylaws-Article XIV or
- Information on unit from Everything Report (District/Councils)

990/990EZ (based on 2013)

Name	PTA California Congress of Parents dba <i>Sunshine PTA</i> = Official name of the PTA as listed in bylaws, LOD (Letter of Determination) and CAPTA's "everything report"
Address	Use school address
Year (Box A)	Make sure fiscal year per bylaws or Everything Report is listed
Box D	EIN Number - agree to bylaws or Everything Report
Box F	CAPTA's General Exemption Number (GEN) is 0646
Box G	Cash Method
Box J	Check 501c3
Box L	Total Revenue excluding funds "not belonging to unit"
Line 3	Membership should only reflect unit portion
Line 9	Total revenue per annual report less total fundraising expenses
Line 22	Beginning and ending cash should match Annual Financial Report

990/990EZ - Schedule A - *required for every 990/990EZ*

Part 1	Box location changes but box checked should be the one that says: <i>An organization that normally receives: (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975.</i>
Part 3	Unless it's a new unit all 5 years need to be filled in—it's OK to make estimate
Note:	Based on answers provided on return, several other schedules such as Schedule O may be required

990N

Name	PTA California Congress of Parents dba <i>Sunshine PTA</i> = Official name of the PTA as listed in bylaws, LOD (Letter of Determination) and CAPTA's "everything report"
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Tax Tips Checklist *(continued)*

199 (based on 2013)

Name	Official name as in bylaws, LOD and CAPTA's "Everything Report" Do not use PTA-California Congress of Parents
Address	Use school address
Ca Corp Number	Entity or FTB number unless incorporated
Box E	Cash Method
Box F	Leave blank as PTAs do not file these specialized 990's; PTAs just file a "990/990EZ"
Box G	Answer NO as PTAs are subordinates; they file independently from the parent organization which is California State PTA
Box H	Answer YES – PTA associations are constituent organizations. The parent is "PTA/California Congress of Parents"
Box I	No
Box J	No
Box K	No
Box L	Check Box and avoid filing fee
Box M	No
Box N	No
Box O	No (never heard of a unit being audited)
Line 4	Total Revenue excluding funds "not belonging to unit"
Page 2	All three sections need to be filled out

RRF-1

Name	Official name as in bylaws, LOD and CAPTA's "everything report"
Address	Use school address
Ca Corp Number	Entity or FTB number unless incorporated
Part A	Make sure fiscal year per bylaws or Everything Report is listed

Gross Revenue calculation

990N – Use AFR - The calculation is Income minus fundraising expense

990EZ - Part 1 Line 9 (Check using AFR)

990 - Part 1-Line 12 (Check using AFR)

Part B	Any "YES" answer requires additional information be provided— attach an additional page with explanation. If one fails to do so RRF-1 will not be accepted. Attorney General does send a letter.
Question 9	PTA audits are audits are NOT done "in accordance to generally accepted accounting principles" so answer is NO.