

## Tax Tips Checklist – 2017-2018

(2017 tax forms – IRS 990/990EZ; FTB 199; and RRF-1)

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 (Official name and in Article XIV will be your identification numbers)

<b>IRS</b>			
<b>Form 990EZ (2017)</b>		<b>Form 990 (2017)</b>	
Box A	Use fiscal year per bylaws	Box A	Use fiscal year per bylaws
Box B	Check if Applicable	Box B	Check if Applicable
Box C	Name: PTA California Congress of Parents dba Sunshine PTA (Name as listed in bylaws)	Box C	Name: PTA California Congress of Parents dba Sunshine PTA (Name as listed in bylaws)
	Address: Use school address		Address: Use school address
Box D	EIN Number – as in bylaws	Box D	EIN Number – as in bylaws
Box E	School Phone Number	Box E	School Phone Number
Box F	CAPTA's Exemption Number (GEN) is 0646	Box F	Name and Phone Number of President: Use School Address
Box G	Accounting Method: Cash	Box G	Gross Receipts: Total revenue excluding funds "not belonging to unit"
Box H	Check ✓ the box unless you have one donor donating more than \$5000	Box H	(a) No (b) No (c) Group exemption number 0646
Box I	PTA Website	Box I	Tax-exempt status: 501(c)(3)
Box J	Tax-exempt status: 501(c)(3)	Box J	PTA Website
Box K	Association	Box K	Associations
Box L	Gross Receipts: Total revenue excluding funds "not belonging to unit"	Box L	Year Founded: per bylaws
		Box M	State of Legal Domicile: California
Line 3	Membership should only reflect unit portion (do not include pass-through)	Part I Line 3	Enter the number of members on Executive Board
Line 9	Total Revenue per annual report less total fundraising expenses	Line 4	Enter the number of members
Line 21	Net assets or fund balance: Ending cash should match Annual Financial Report	Line 6	Total number of volunteers (estimate)
Line 22, 25, and 27	Cash, savings, and investments: Beginning and ending cash should match Annual Financial Report	Line 20 And Line 22	Net assets or fund balance: Beginning and ending cash should match Annual Financial Report

### **Schedule A (required for every 990EZ/990)**

Part 1	Box Location changes but box checked should be the one that says: <i>An organization that normally receives: (1) more than 33 1/3% 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 33 1/3% 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 your unit is new all five (5) years must be filled in – it's okay to make an estimate if 990n filed for prior years
NOTE	Based on answers provided on return, several other schedules such as Schedule O may be required

## Tax Tips Checklist (continued)

**Important Note:** If your PTA does the 199 by hand, then you can mail the form to the FTB. If you use software or your accountant uses software, then they have to e-file. For more information, go to [fb.ca.gov](http://fb.ca.gov) and search for business efile.

<b>California FTB Form 199 (2017--see note above)</b>	
Fiscal Year	Per bylaws, Article XIV – Identification Numbers and Fiscal Year
Name	Name as listed on bylaws Do NOT use “PTA California Congress of Parents”
Address	Use school address
California Corporation Number	Entity or FTB number unless incorporated Found in your bylaws, Article XIV – Identification Numbers and Fiscal Year
FEIN	EIN number – Found in your bylaws, Article XIV
PMB No	Leave blank
Box C	No
Box E Accounting Method	Cash
Box F Federal Return Filed	Leave blank as PTAs do not file these specialized 990's; PTA's only file a 990/990EZ/990n
Box G Is this a group filing?	Answer is NO as PTAs are subordinates; they file independently from the parent organization which is California State PTA
Box H Is this organization in a group exemption?	Answer is YES – PTA associations are constituent organizations. The parent's name 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
Box P	No
Line 4 Total gross receipts	Total revenue excluding funds “not belonging to unit”
Page 2	All three (3) sections must be filled out: Part 2; Schedule L; and Schedule M-1

<b>California Attorney General Form RRF-1 (**)</b>	
State Charity Registration Number	Charitable Trust Number (CT Number) – Found in bylaws, Article XIV
Name	Name as listed on bylaws Do NOT use “PTA California Congress of Parents”
Address	Use school address
CA Corp Number	Use Entity or FTB number unless incorporated Found in your bylaws, Article XIV – Identification Numbers and Fiscal Year
Federal Employer ID Number	EIN – Found in your bylaws, Article XIV
Part A	Fiscal year –per bylaws, Article XIV – Identification Numbers and Fiscal Year
	Gross Annual Revenue 990N – Use Annual Financial Report - Income minus fundraising expense 990EZ – Part 1 Line 9 (check using Annual Financial Report) 990 – Part 1, Line 12 (check using Annual Financial Report)
Part B	Any “YES” answer requires additional information be provided – attach an additional page with explanation. If you do not, the RRF-1 will not be accepted.
	Question 9 – PTA audits are NOT done “in accordance to generally accepted accounting principles” so answer is NO.
You must include:	<input type="checkbox"/> RRF-1 form <input type="checkbox"/> Check <input type="checkbox"/> Full copy of your 990EZ or 990 (including schedules )

(\*\*) Online renewal system-- [rct.doj.ca.gov/eGov/Login.aspx](http://rct.doj.ca.gov/eGov/Login.aspx)