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

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

**Part 1**

Box location changes but box checked should be the one that says:

*An organization that normally receives: (1) more than 33⅓/3% 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 33⅓/3% 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.*

**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 *Sunshine PTA* = Official name of the PTA  
as listed in bylaws, LOD (Letter of Determination) and CAPTA’s “everything report” |
|------|----------------------------------------------------------------------------------------------------------------------------------|
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—in 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.