

PTA Filing Requirements

Who must file	Agency	Forms	Due Date
All Units and Councils	Internal Revenue Service (IRS)	Federal tax returns for July 1, 2018 – June 30, 2019 (990N, 990EZ, or 990. Additional forms required if income is over \$50,000)	November 15
All Units and Councils	Franchise Tax Board (FTB)	State tax returns for July 1, 2018 – June 30, 2019 (199N or 199)	November 15
All Units and Councils	California Attorney General	Charitable trust renewal for July 1, 2018 – June 30, 2019 (RRF-1)	November 15
Incorporated Units and Councils	California Secretary of State	Statement of Information (SI-100)	Once every two years
Units or Councils holding raffles	California Attorney General	Raffle registration form (CT-NRP-1) before each registration year (September 1–August 31) in which your PTA will hold a raffle	August 31 (allow at least 60 days before first raffle)
Units or Councils holding raffles	California Attorney General	Raffle report form (CT-NRP-2) after each registration year (September 1–August 31)	October 1 (if you held a raffle in the September 1–August 31 of the previous school year)
Units or Councils holding charitable gaming activities	California Department of Justice	Fundraiser annual registration: form available at http://oag.ca.gov/gambling/charitable	Allow at least 30 days before event
All Units and Councils	California State PTA	Workers' Compensation Annual Payroll Report	December TCPTA meeting

**Please make sure that your council and units have submitted all required filings. Government agencies can revoke your PTA's non-profit, tax-exempt status if you fall behind.

**If you have received notices from any government office (for example, Internal Revenue Service, Franchise Tax Board, Attorney General, Department of Justice, or Secretary of State) regarding fines, penalties, revocations, or suspension of your PTA, please DO NOT CALL that office directly. Contact your Council who will in turn contact Thirty-Third District PTA; they will work with California State PTA to address the situation.