

| Federal Tax Returns – 990 Filing Requirements                                       |   |  |
|---|---|--|
| Form to File  | If your PTA's gross receipts are:   | Where to find the form:  |
| 990N (e-postcard)   | Normally equal to or less than \$50,000   | Form: <a href="http://www.irs.gov/charities-non-profits/exempt-organizations-required-filings">www.irs.gov/charities-non-profits/exempt-organizations-required-filings</a><br>Click on link for "electronic notice." |
| 990EZ   | Equal to or more than \$50,000 and less than \$200,000 and total assets are less than \$500,000 | Form: <a href="http://www.irs.gov/pub/irs-pdf/f990ez.pdf">www.irs.gov/pub/irs-pdf/f990ez.pdf</a><br>Instructions: <a href="http://www.irs.gov/pub/irs-pdf/i990ez.pdf">www.irs.gov/pub/irs-pdf/i990ez.pdf</a>         |
| 990   | Equal to or more than \$200,000 or more and total assets are equal to or more than \$500,000    | Form: <a href="http://www.irs.gov/pub/irs-pdf/f990.pdf">www.irs.gov/pub/irs-pdf/f990.pdf</a><br>Instructions: <a href="http://www.irs.gov/pub/irs-pdf/i990.pdf">www.irs.gov/pub/irs-pdf/i990.pdf</a>                 |
| Schedule A  | Required if filing 990EZ or 990   | Form: <a href="http://www.irs.gov/pub/irs-pdf/f990sa.pdf">www.irs.gov/pub/irs-pdf/f990sa.pdf</a><br>Instructions: <a href="http://www.irs.gov/pub/irs-pdf/i990sa.pdf">www.irs.gov/pub/irs-pdf/i990sa.pdf</a>         |
| Please follow the IRS instructions carefully; other related forms may be necessary. |   |  |

| State Tax Returns – 199 Filing Requirements |                                   |   |
|---|-----------------------------------|---|
| Form to File:                               | If your PTA's gross receipts are: | Where to find the form:   |
| 199N  | Normally \$50,000 or less         | <a href="http://www.ftb.ca.gov/file/business/types/charities-nonprofits/199N.asp">www.ftb.ca.gov/file/business/types/charities-nonprofits/199N.asp</a>  |
| 199   | Normally greater than \$50,000    | <a href="http://www.ftb.ca.gov/forms/search/">www.ftb.ca.gov/forms/search/</a><br>In the "Form Locator" box, specify the tax year (i.e., for July 1, 2018-June 30, 2019, the tax year is 2018) and form number 199. |

**Hiring a tax/accounting professional familiar with non-profit requirements is an allowable PTA expense.**

### Tax Return Search Resources

- Federal Tax Returns
  - Most units and councils show up under the general name of “PTA California Congress of Parents Teachers & Students Inc.” since we are all under the State PTA’s group exemption.
  - 990-N or recently filed 990-EZ/990 forms
    - Go to <http://apps.irs.gov/app/eos/>
    - From the “Select Database” menu, choose “Form 990-N (e-Postcard)” or “Copies of Returns (990, 990-EZ, 990-PF, 990-T).”
    - From the “Search By” menu, choose “Employer Identification Number.”
    - In the “Search Term” field, enter the federal tax ID number. Click the “Search” button.
    - Any 990 forms filed by the unit should appear in the results.
    - Forms are listed by “Tax Year.” A tax year of 2017 refers to the period from July 2017 through June 2018.
  - Older 990-EZ/990 forms
    - Go to [foundationcenter.org/find-funding/990-finder](http://foundationcenter.org/find-funding/990-finder)
    - Click the “More Search Options” button.
    - In the EIN field, enter the federal tax ID number (without dashes). Click the “Search” button.
    - Forms are listed by the year the return was filed. A year of 2018 refers to the period from July 2017 through June 2018.
- State Tax Returns – Currently there is no way to verify state tax returns online.

### RRF-1 (CT#/Raffle Registration and SI-100 Search Resources

- CT number, RRF-1, and Raffle Registration
  - Go to <http://rct.doj.ca.gov/Verification/Web/Search.aspx?facility=Y> (or search for “California registry verification search” in any internet search engine).
  - Enter one of the identification numbers in the appropriate field (charitable trust number, FTB organization number, or federal tax ID number). Click the “Search” button.
  - The resulting table should include the charitable trust status. Click on the organization name for more details.
  - Basic charitable trust information will be at the top. Scroll down for RRF-1 information. Scroll to the bottom for links to copies of submitted forms and correspondence.
- SI-100 (for incorporated councils and units only)
  - Go to <https://businessfilings.sos.ca.gov>
  - Enter the corporation number. Click the “Submit” button.
  - Click on the council or unit name to get the detailed list of information, including the date of the last time the SI-100 was submitted.