



PTA TAXES: WHAT DO WE NEED TO FILE? INCLUDING INSTRUCTIONS FOR DELINQUENT FILINGS

Getting Started

To prepare to file your taxes, the first thing you need to do is complete the Annual Financial Report.

- The numbers on the Annual Financial Report will help you complete the tax documents
- If you need assistance completing your Annual Financial Report, please contact your council or First District PTA.
- Download a sample Annual Financial Report [HERE](#).

When Do We File?

It is important that you file your taxes by the due date. If you do not file, there may be penalties, fees and/or revocation by governmental entities such as the Internal Revenue Service (IRS), Franchise Tax Board (FTB), and Attorney General’s Office of Charitable Trust (AG).

Here’s what to do:

- Check your bylaws to confirm your fiscal year-end. If you are still unsure, contact us at First District PTA.
- Once you know your fiscal year-end, check out this chart for your tax deadline:

IF YOUR FISCAL YEAR-END IS	YOU MUST FILE TAXES BY
February 28	July 15
March 31	August 15
April 30	September 15
May 31	October 15
June 30	November 15
July 31	December 15
August 31	January 15

You must file the following forms no later than your tax deadline:

- IRS Form 990 (990, 990EZ, or 990N)
- California State Franchise Tax Board Form 199 (199 or 199N)
- Attorney General’s Registry of Charitable Trusts Form RRF-1 and Form CT-TR-1 (if applicable)

If you require more time to file your taxes, you can complete Form 8868 and mail it to the IRS. (If you file [Form 8868](#) it will also extend the filing deadlines for Form 990/990EZ, Form 199, and Form RRF-1.)

Federal Taxes with the Internal Revenue Service (IRS) - Form 990, 990EZ or 990N

Your PTA will need to file its federal taxes annually:

- If your PTA has gross receipts of \$50,000 or less, you can file a [990N](#) electronically*
- If your PTA has gross receipts of \$50,000 or more, you would need to file a Form [990EZ](#) or Form [990](#). We recommend that you work with a non-profit CPA to file your Form 990EZ or Form 990, whether current or delinquent.
- If your PTA's gross revenues are less than \$100,000 you can file for free.

NOTE: The IRS defines gross receipts as “the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.” Do not include membership dues or Founders’ Day contributions that are passed on to council, district, and state in this number.

* *Delinquent 990N filings cannot be filed electronically on the IRS website.* 990N delinquent filings for the two fiscal years preceding the current fiscal year can be filed using an IRS-approved e-Filer, like [taxbandits.com](#) or [expresstaxexempt.com](#). An account will need to be created with the unit’s FEIN (Federal Employer Identification Number), and filing will cost a minimal amount. Tax filing fees are a required and reimbursable PTA expenditure.

State Taxes with the Franchise Tax Board (FTB) - Form 199 or 199N

Your PTA will need to file its state taxes annually:

- If your PTA has gross receipts of \$50,000 or less, you can file a [199N](#) electronically.
- If your PTA has gross receipts that are normally greater than \$50,000, your PTA will need to file a [Form 199](#). We recommend that you work with a non-profit CPA to file your Form 199, whether current or delinquent.

NOTE: There is typically a fee of \$10 to file Form 199. If your PTA’s income is made up of 50% or more in contributions, check box L on this form, and you are not required to pay this fee.

* *Delinquent 199N filings CAN be filed electronically on the [Franchise Tax Board website](#) using the 199N link above by changing the fiscal year.*

Charitable Trusts with the Attorney General (AG) - Form RRF-1 and CT-TR-1

Your PTA will need to file an RRF-1 with the Attorney General’s Office of Charitable Trust annually. Most PTAs will also need to file the accompanying form CT-TR-1.

Form RRF-1:

- Complete the Registration Renewal form ([RRF-1](#))
- To assist in preparing your RRF-1, download the [annotated RRF-1](#).
- Complete, print, and mail RRF-1 via **certified mail**, return receipt requested.

Form CT-TR-1:

If gross annual receipts are normally \$50,000 or less and your PTA filed a 990N, form CT-TR-1 is also required.

- Complete the Treasurer's Report form (CT-TR-1)
- To assist in preparing your CT-TR-1, download the [annotated CT-TR-1](#)
- Include lists of Other Assets, Other Liabilities, Other Revenue and Other Expenses (if applicable)
- Complete, print and mail CT-TR-1 along with form RRF-1

RRF-1 Forms for the years 2018 - 2019 and earlier must use the [old RRF-1 Form](#).*

Per the AG/RCT Delinquency Webinar, "If you do not have records for a particular accounting period, please complete the Revenue and Asset amounts to the best of your knowledge and belief."

NOTE: Don't forget to include your fee and a copy of your PTAs Form 990EZ or 990. If you filed a 990N, a copy of the confirmation of that filing is not required; the CT-TR-1 is required for 990N filers. Also, if you filed for an extension (Form 8868) with the IRS, you are also granted an extension for the RRF-1.

** Delinquent RRF-1s can be emailed to delinquency@doj.ca.gov if the PTA's gross annual revenue is less than \$25,000, as there is no renewal fee. If gross annual revenues are greater than \$25,000, please mail the RRF-1(s) plus a check for the fee to the address at the top left-hand corner of the RRF-1 form. It is best to use certified return receipt to ensure tracking and delivery of your documents to the Registry.*