Checklist For Presidents and Treasurers:
• Update All Bank Accounts To Make Sure That There Are Two (2) Signatures On All Accounts
• Make Sure That The Audit Committee Has Met And That The Audit Has Been Completed
• Year End Financial Statement Has Been Completed
• A Budget Has Been Prepared For Membership Adoption
• Determine Which Irs Form 990 Needs To Be Filed

The Audit
The association’s books must be audited annually as per PTA bylaws.

What is the purpose of an audit?
• Protects the treasurer and assures the membership that the accounts are accurate
• Assures the membership that the association’s resources/funds are being managed within the regulations established
• Tracks financial transactions through the records
• to ensure that receipts and expenditures have been made as authorized by the association

Who does the audit and when?
• The executive board appoints an auditing committee of 3 – 5 members, who do not have signature or access to any of the PTA accounts, or hire a professional auditor
• Books should always be audited before a new treasurer assumes his/her duties
• The audit report is presented to the membership for adoption at the annual meeting or at the first meeting of the succeeding school year in accordance with the association’s bylaws

What is needed for an audit?
• Treasurer’s reports
• Checkbook and ledger
• Bank statements, deposits and canceled checks
• Paid vouchers, receipts and bills
• Adopted budget
• Minutes of meetings to verify any actions taken to amend the budget

Year End Financial Statement
• Prepare a final statement for the fiscal year end, clearly showing all income and expenses and any final adjustments

(continued on the back)
Start the Year Off on the Right Foot” (and End The Year On The Right Foot) continued

The Budget

Who prepares the budget?
• A budget committee (check bylaws/procedures for duties and formation of committee) is usually comprised of 3 – 5 individuals, appointed by the executive board, with the treasurer serving as chairman.

What is the purpose of the budget?
• A budget is an outline of estimated income and expenses that reflects the association’s goals.
• Provide a sound fiscal plan for the association
• Have a document that has been approved by the membership that authorizes all fund raising and expenses

How is the budget prepared?
• Review past budgets and annual reports
• Consider amount of money on hand
• Plan new and existing programs and projects
• Provide sufficient funds to function during summer and early fall
• Do not include state and national portion of dues -- only include the portion that your unit keeps
• Finally, establish what fundraising will be necessary to support the programs and projects

What expenses are included in a budget?
• Administrative, such as postage, supplies, printing
• Committee activities and programs
• PTA newsletter
• Leadership training: workshops, conferences, conventions
• Contributions: NYS PTA Twin Projects, Distinguished Service Award, and other state, region and local unit awards and scholarships
• Informational and educational services

Who approves/adopts the budget?
• Proposed budget submitted to the executive board for review
• Adopted by a majority vote of the association’s general membership or the voting body of a council, normally at the first meeting of the year
• Budget may be amended by a 2/3 vote; or with previous notice, by a majority Vote

IRS Form 990 – What Form Do You File?
• If gross receipts are less than $ 50,000 – e-postcard filing (this is an electronic filing, not a paper filing)
• If gross receipts are between $ 50,000 and $1,000,000 – Form 990EZ
• If gross receipts exceed $1,000,000 – Form 990
• Due on the 15th day of the 5th month after your fiscal year end (for units with a June 30th year end returns are due on November 15th)
• Can request a filing extension on Form 2758
• All documents are downloadable in pdf format at www.irs.gov
Annual Report

Fiscal Year __________________________ Date Prepared ________________
Local PTA Name __________________________________ IRS Number _____________
City ________________________________________________________________
Region and Council __________________________________________________

ACTUAL RECEIPTS
Membership Dues
(850 members at $3.00—local portion only)........................................... $2,550
Fundraising (total gross income)............................................................... 3,300
(or any means used for making money)
Sponsorships......................................................................................... 1,000
Balance Brought Forward from Previous Year...................................... 550
TOTAL RECEIPTS.................................................................................. $7,400

ACTUAL EXPENDITURES
Leadership Development...................................................................... $1,200
Membership Promotion.......................................................................... 530
Programs.................................................................................................. 850
Reflections............................................................................................... 420
District/Council Conferences................................................................. 300
State PTA and National PTA Conventions............................................. 500
Newsletter and Publicity......................................................................... 185
Bulletins/Our Children.......................................................................... 200
Officers’ Reimbursement (telephone, tolls, stamps, etc.)........................ 180
Chair’s Reimbursement (telephone, tolls, stamps, etc.).......................... 150
Past President’s Pin................................................................................ 40
Council Dues........................................................................................... 50
Scholarship.............................................................................................. 200
Bonding/Liability Insurance................................................................. 300
Supplies.................................................................................................. 150
Mailing Permit......................................................................................... 60
Postage.................................................................................................... 375
TOTAL EXPENDITURES......................................................................... $5,690
Amount Remaining for Next Year......................................................... $1,710

RECEIPTS NOT BELONGING TO LOCAL PTA
State and National PTA Dues (850 members at $3.00)......................... $2,550
Founders Day Gift................................................................................... 50
TOTAL....................................................................................................... $2,600

DISBURSEMENT OF MONIES NOT BELONGING TO LOCAL PTA
Dues sent to state PTA office.............................................................. $2,550
Founders Day Gift sent.......................................................................... 50
TOTAL....................................................................................................... $2,600

(The annual report should be sent to the appropriate PTA office at the end of the fiscal year, if required.)
Audit

Audit Objective
The purpose of the audit is to certify the accuracy of the books and records of the PTA and to assure the membership that the association's resources/funds are being managed in a business-like manner within the procedures established.

PTA bylaws indicate the procedure for selecting the individuals to conduct an audit. If a professional firm or person is retained to conduct the audit, be sure that individual has not-for-profit accounting experience. Also, that firm/person should not be related to any of the officers. The treasurer should see that the audit committee receives the following:

- A copy of the annual report
- Sales tax returns filed
- Form 990(EZ), if required to be filed
- A copy of the last audit report
- Checkbook and canceled checks
- Bank statements and deposit receipts
- Treasurer's book or ledger
- Vouchers and/or invoices with bills attached
- All financial reports for the period to be audited
- Minutes that would include an adopted budget and any amendments that were approved during the year
- Current bylaws and procedures
- Any other information requested by the audit committee

Composition of audit committee:
The audit committee is composed of not less than three members appointed by the president with approval of the executive committee at least 30 days before the last meeting of the year. The treasurer and president or any other authorized check signer is never a part of the audit committee.

When should an audit be performed:
- Before the end of the fiscal year and/or before the annual meeting
- When any authorized check signer is added or deleted on any bank account
- When the treasurer changes.
- At any time deemed necessary.

Conducting the Audit
Check the minutes of the general and executive board meetings to verify the following:

- Adoption of budget (general)
- Approval of budget for expenditures not addressed in the original budget (general)
- Approval of fund-raisers (general)
- Financial reports presented at all meetings (executive board and general)
- That the ending and beginning balances of the financial statements coincide with the dates of the meetings (executive board and general)
- That a report was given of all expenditures and profits from each fund-raising event (executive board and general)
- Comparison of the amounts on financial reports to ledger totals to make sure they match
- Comparison of the beginning balance(s) to the prior year's ending balance(s) and/or ending audited financial report balance to see that they match
- Budget(s) and amendments approved by the membership to see that all expenditures fall within approved budget amounts
- Bank statements and reconciliation. Verify math and clerical accuracy. Compare check payees to ledger record payees. Check deposit dates in relation to fund-raising events. Verify that deposits were made promptly and accurately. Verify that the bank statement is reconciled monthly.
- That the proper membership dues were paid to the New York State PTA.

In financial records, changes should be lined through and corrected. Correction fluid should not be used. Entries should never be erased and all entries should be in ink. If your PTA uses a computer program for financial record keeping, be sure to retain the disk and a printed hard copy of any computer-generated records.

Check the procedures used for check issuance and signing. Check to see that:

- Two signatures are present.
- Documentation exists for each check issued. (receipt, invoice, and/or voucher)
- Voided checks are noted on the stub.
- Review documentation for check. Verify payee, amount, and budget category.
- How many PTA accounts exist? (Regular account, scholarship account, etc.)
- Multiple handwriting on checks may indicate the issuance of blank checks.
No checks should be made out to an individual who then also signs the check.

Checks should not be made payable to "self" or "cash". Withdrawals for startup change should be made payable to an individual who is held accountable for these funds until which time these funds are re-deposited. These transactions should be carefully documented.

Check numbers and dates should be in sequence. All checks should have pre-printed sequential numbers.

Determine if any restricted contributions or donated items were received during the period audited. If so, make sure the PTA satisfied all restrictions. A record should be maintained of any restrictions that cover more than one year.

Review and make sure the current Form 990 (EZ) was filed with the IRS and verify clerical and math accuracy. Form 990(EZ) must be filed within 4½ months after the end of the fiscal year. IRS deems an organization to "normally exceed $25,000" if the most recent three years of gross receipts average in excess of $25,000. A regular Form 990 and Schedule A should be filed if the average gross receipts are more than $25,000. (Refer to section on Tax Information.)

After the audit is completed and the financial accounting is deemed satisfactory, draw a line across the checkbook and ledger where the audit concludes and sign and date. Use different color ink than was used to record in the ledger and checkbook.

Audit Report
The audit report must be presented to the association at the first general meeting after the completion of the audit and adopted by the association at that time. The report should indicate the outcome of the audit and should be signed by every member of the committee. It should be attached to the completed annual report covering the entire fiscal year.

Irregularities in the Records
If the audit committee finds irregularities in the records of the treasurer, the following steps should be followed:

- Contact the treasurer to secure additional records or information.
- If the matter cannot be settled to the committee's satisfaction, contact the PTA president to work out what additional steps need to be taken.
- The PTA president should request additional guidance from the area's assistant director or from the Region PTA Director.

In reporting an audit that finds inaccuracies in the records of the treasurer, the following statement should be given at the appropriate time:

"The audit committee has examined the records of ____________ PTA for the period to ____________.

The current balance on hand is $ ____________.

The following irregularities have been found:
(List all irregularities)

The following steps were taken to correct the problems:
(List all steps)

To prevent these types of problems from occurring in the future, the audit committee recommends the following: (List the recommendations)

Remember that the treasurer is legally responsible for all the funds of the association. However, the officers of the association are elected by the membership and share the fiduciary responsibility of keeping the affairs of the association on a sound financial basis. A member of the audit committee or the secretary should read the report. The presiding officer should then call for the appropriate action.

Important:
Any investigation by the audit committee must be kept confidential.
Sample Audit Report

Audit Report of ____________________________ PTA

Audit covering period of _____________ to _____________.

Balance on Hand $ _____________

Receipts $ _____________

Total $ _____________

Disbursements $ _____________

Balance on Hand $ _____________

Last Bank Statement Balance $ _____________

<table>
<thead>
<tr>
<th>Checks Outstanding</th>
<th>Check Number</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$ _____________</td>
</tr>
<tr>
<td></td>
<td>$ _____________</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$ _____________</td>
<td></td>
</tr>
</tbody>
</table>

Total Checks Outstanding $ _____________

Balance in Checking Account $ _____________

Date of Audit ________________

We, the undersigned members of the audit committee, have examined the books of the treasurer of ____________________________ PTA and find them to be in order.

_____________________________________________________________________

_____________________________________________________________________

_____________________________________________________________________

Chairman

New York State PTA Resource Guide 2008-2009  23  Section 5 - Finance and Insurance
Budget

The budget is an outline of estimated income and expenses. It explains the kinds of programs and PTA development you want to carry out and how much money is needed to be raised to carry out the program.

Effective budgeting requires a determination of both the purpose for which money is needed, and the amount of money needed to achieve that purpose.

Developing the Budget

- PTA Bylaws call for a budget committee, with the treasurer serving as chairman. This committee usually has three to five members and may include the membership chairman, the ways and means chairman, and others with an understanding of the financial needs of the PTA.
- The budget committee should review the previous year's budget and treasurer's reports to determine how well the budget met the organization's needs.
- Members should determine the projected financial requirements, taking into consideration the funds needed for the approved programs, projects, and leadership development.
- The committee then develops the budget.

Duties of the Budget Committee

The committee should study the previous year's budget and financial reports to determine how that budget met the association's needs.

- Encourage all committee chairmen to present a budget request with supportive information for anticipated needs by a given deadline.
- Estimate probable income from all sources. State and National portions of dues are never considered as income or as expenditures.
- The budget should show anticipated income (i.e., local portion of dues, all fund-raisers, interest earned, etc.).

The budget should show anticipated expenditures such as:

- Parent Education
- Leadership training (NYS PTA's Summer Leadership Conference, Legislation/Education Conference, Annual Convention, and Region PTA fall and spring conferences and workshops)
- PTA administrative expenses
- Newsletter publishing costs

The budget should include the estimated anticipated number of members multiplied by the local portion of dues, as well as estimated proceeds from each approved fund-raiser. Receipts should be stated as the gross amount before any cost of sales is deducted. All expense categories, including the cost of merchandise sold, should be estimated and included in the budget.

Without an approved budget there is no authorization to expend funds or to conduct fund-raisers. Any funds spent without proper approval would have to be repaid to the association if the membership does not retroactively approve the expenditure. Therefore, it is essential to have a budget in place at all times.

Approving the Budget

- After the budget has been drafted, it should be presented by the treasurer to the PTA executive board for review.
- It is then presented to the PTA membership for approval. After a motion is made to adopt the budget as presented, it is reviewed by item to allow discussion and amendment of each section.
- A majority vote of the members present and voting is required for adoption.

Amending the Budget

Once the budget is adopted, it may be amended at any meeting of the association.

- When expense items do not have sufficient funds or new projects are planned or if income from a fundraiser is higher or lower than expected, the budget should be amended.
- A previously adopted budget may be amended with two-thirds vote or majority vote if prior notice was given.
- Any time budgeted items do not have sufficient funds allotted in that line item to cover expenses or new projects are planned, the budget has to be amended. The same is true of the income items.

A budget must be in place at all times. Therefore, a budget should be developed and adopted as soon as possible in the new fiscal year. Many times not all of the plans will be finalized by that time. A budget need include only those income and expense items that have been planned at the time it is developed.

At the first general meeting of the new year, the treasurer should present the budget for approval by the general membership. Changes to line items and the addition of any fund-raisers and expenses based upon the plans of work will require the budget to be amended.

Balancing a budget

Anticipated income and anticipated expenditures must balance. Upon approval by the membership, any excess income could be dropped into a contingency line to be moved out to another line item as needed upon approval of the membership.
## A Sample PTA Unit Budget

This sample unit budget is given to show how PTAs can create their own budget.

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>New Fiscal Year</th>
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</thead>
<tbody>
<tr>
<td><strong>Balance Forwarded</strong></td>
<td>$3,701.25</td>
<td>$3,701.25</td>
<td>$4,322.08</td>
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<tr>
<td><strong>RECEIPTS (Income)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dues - 400 @ $3.75</td>
<td>$1,500.00</td>
<td>$1,552.50</td>
<td>$1,687.50</td>
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<tr>
<td>Book Fair</td>
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<td>Miscellaneous</td>
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<td><strong>TOTAL REVENUES</strong></td>
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<td>$32,610.68</td>
<td>$31,809.58</td>
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<td><strong>EXPENDITURES</strong></td>
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<tr>
<td><strong>Leadership Training</strong></td>
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<td>Workshops</td>
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<td>Presidents/Principals Dinner</td>
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<td>Legislative Breakfast</td>
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<td>Red Ribbon Week</td>
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<td><strong>TOTAL</strong></td>
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<td><strong>Fund Raising Expenses</strong></td>
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<td>Book Fair</td>
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<td>Spring Surprise</td>
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<td><strong>TOTAL REVENUES</strong></td>
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<td>$32,610.68</td>
<td>$31,809.58</td>
</tr>
<tr>
<td><strong>TOTAL EXPENSES</strong></td>
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<tr>
<td><strong>AVAILABLE CASH</strong></td>
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<tr>
<td><strong>treasurer</strong> ADOPTED**</td>
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</tr>
</tbody>
</table>

New York State PTA Resource Guide 9  Section 5 - Finance and Insurance
The New e-Postcard (Form 990-N)
What Smaller Organizations Need to Know to Stay Tax-Exempt

Small tax-exempt organizations now have an important new reporting requirement. The e-Postcard or "Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ" is a simple, electronic form which should only take a few minutes of your time each year. Filing it will protect your tax-exempt status, and also gives donors and volunteers the most up-to-date information about your organization.

Who Needs to File, and When
Most small, tax-exempt organizations with $25,000 or less in gross receipts must now file the e-Postcard. However, organizations that are included in a group return, as well as churches, their auxiliaries, and associations of churches are not required to file.

The e-Postcard is due every year by the 15th day of the fifth month after the close of your organization’s tax year. For example, if your tax year closes December 31, the form is due the following May 15th.

Simple and Straightforward
The e-Postcard is a simple, Internet-based form that asks a few identifying questions about your organization. You can only file the e-Postcard online – there is no paper form. All you need is access to a computer and an e-mail address. No special software is necessary, and there is no cost to file an e-Postcard. It's free!

To file the e-Postcard, go to www.irs.gov/epostcard, and click on "Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)," where you'll find a link to the e-Postcard filing system. You will file the e-Postcard through the Web site of the IRS's trusted partner, the Urban Institute.

If you choose to, you can file a Form 990 or Form 990-EZ instead of the e-Postcard, but it must be a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy your annual filing requirement. In addition, you may be assessed a late filing penalty if you file Form 990 or Form 990-EZ late. There is no late filing penalty associated with the e-Postcard. However, if you fail to file your e-Postcard (or an information return) for three consecutive tax years, your organization will lose its tax-exempt status.

Protect Your Tax-Exempt Status
The first e-Postcards were due in 2008 and subsequent filings are due annually thereafter. The IRS will not assess a penalty if you file late or fail to file; however, after three consecutive years of non-filing, you will lose your tax-exempt status.

If this happens, you can request to be reinstated by filing an application for tax exemption (Form 1023 or Form 1024), along with the appropriate user fee. If you can show that you had reasonable cause for non-filing, a reinstatement, if granted, might be retroactive.

Public Information
The information on the e-Postcard is public information. The IRS has a disclosure site where the public can view an individual organization's e-Postcard or download the entire data base of electronically filed e-Postcards. Go to www.irs.gov/eppostcard, click on "Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)" and scroll down to "Search for e-Postcards – Public Disclosure."

Where to Go for Help
For the latest information about the e-Postcard, you can sign up for Exempt Organization's EO Update, a regular e-newsletter that highlights new information for tax-exempt organizations. To subscribe go to www.irs.gov/epostcard and click on EO Newsletter. More information about the e-Postcard can also be found on the Web site or through our customer service function, which is available toll-free at 1-877-829-5500.

The e-Postcard is easy to complete. It only requires the following information about your organization:

1. Organization's legal name,
2. Any other names the organization uses,
3. Organization's mailing address,
4. Organization's Web site address - if it has one,
5. Organization's employer identification number (also referred to as a taxpayer identification number),
6. The name and address of a principal officer of the organization,
7. Organization's annual tax year, and
8. Answers to the following questions:
   o Are your gross receipts normally $25,000 or less?
   o Has your organization terminated or gone out of business?

That's it!
Information Needed to File e-Postcard

Completing the e-Postcard requires the eight items listed below:

1. Employer identification number (EIN), also known as a Taxpayer Identification Number (TIN)).
2. Tax year  (for all PTAs: July 1 to June 30)
3. Legal name and mailing address
4. Any other names the organization uses - none
5. Name and address of a principal officer – the treasurer’s
6. Web site address if the organization has one
7. Confirmation that the organization’s annual gross receipts are normally $50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

Additional information:

Gross receipts are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

The PTA Unit 990 form must be submitted by November 15th.

The link to a guide for filing out the e-postcard is:
   http://epostcard.form990.org/Files/ePostcardQuickStartGuide.pdf

File your electronic Form 990-N (e-Postcard).
   http://epostcard.form990.org/

<table>
<thead>
<tr>
<th>Gross Receipts for Required 990 Form</th>
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<tbody>
<tr>
<td><strong>Gross receipts</strong></td>
</tr>
<tr>
<td>Gross receipts normally less than $50,000</td>
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<tr>
<td>Gross receipts less than $200,000</td>
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<tr>
<td>Gross Receipts greater than $200,000</td>
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