



FYI

- Due to legislative changes, all 501(c)(3) organizations (all PTAs) are now required to file a Form 990 of some type.
- All PTAs must file at least one type of 990 by the 15th day of the fifth month after the close of your tax period (end of fiscal year). Who files which one?

990-N - Electronic Postcard of Organization Exempt from Income Tax

- File when gross receipts are normally less than \$25,000
- Due every year by the 15th day of the 5th month after the close of your tax year (fiscal year). For example, if your tax year (fiscal year) ended on December 31, 2007, the 990-N (e-Postcard) is due May 15, 2008.
- **You cannot file the 990-N (e-Postcard) until after your tax year (fiscal year) ends.**

Local units will need to provide the following information:

- Organization's legal name
- Any other names your organization uses
- Organization's mailing address
- Organization's website address (if applicable)
- Organization's employer identification number (EIN)
- Name and address of a principal officer of your organization (give school address)
- Organization's annual tax period (fiscal year stated in bylaws)
- Verify that your organization's annual gross receipts are still normally \$25,000 or less
- Indicate if your organization has terminated (is no longer in business)

Where do you file the 990-N (e-Postcard)?

- Go to the IRS web site at <http://www.irs.gov/charities>
- Click on [Annual Electronic Filing Requirement for Small Exempt Organizations — Form 990-N \(e-Postcard\)](#)
- The IRS has contracted with a private company to process the 990-N (e-Postcard)
- By clicking on the link, you will leave the IRS web site and enter a privately owned web site created, operated and maintained by a private business.
- The information this private business collects and maintains as a result of your visit to its web site may differ from the information that the IRS collects and maintains. (Please see the IRS web site privacy and security notice for privacy protections IRS provides to web site visitors).
- By linking to this private business, the IRS is not endorsing its products, services, or privacy or security policies. We recommend you review the business's information collection policy or terms and conditions to fully understand what information is collected by this private business.

What the 990-N filing web site looks like...

File your electronic Form 990-N (e-Postcard).

Click [here](#) for more information on who must file Form 990-N (e-Postcard)

NOTICE: If you are a subordinate organization, be sure to use your own employer identification number (EIN). Do not use the EIN of your parent Organization.

Note: The first e-Postcards are due in 2008 for tax years ending on or after December 31, 2007. You cannot file the e-Postcard until after your 2007 tax year ends. Click [here](#) for more details.

STEP 1: [Register as a New User](#)

To file Form 990-N (e-Postcard), you must register and obtain a login ID. Click the link above to request a login ID. If you already have a login ID, go to Step 2.

STEP 2: [Create your Form 990-N \(e-Postcard\)](#)

Once you have a login ID, you can access the system and create your e-Postcard. Click the link above to begin the process.

STEP 3: Submit your Form 990-N (e-Postcard)

Once you complete your e-Postcard, click the "Submit Filing to IRS" button.

Form 990-EZ - Short Return of Organization Exempt from Income Tax

- File when gross receipts are equal to or greater than \$25,000 and less than \$500,000, and Total assets are less than \$1,250,000
- Due every year by the 15th day of the 5th month after the close of your tax year (fiscal year)

The Connection between Audits and 990's and who is responsible for what

1. Every local unit, council and district must complete an audit and send a copy to Georgia PTA by the last business day in September. It is the responsibility of the current Treasurer to ensure the audit is sent to the state office on time.
2. Every local unit, council and district must complete an appropriate IRS Form 990 and send to the IRS. It is the responsibility of the current Treasurer to ensure the correct 990 is filed.
3. See the attached list of fiscal year dates and the corresponding date the 990 is due to the IRS.
4. An audit/financial review must be completed in order to determine gross receipts. Your gross receipts determine which 990 must be filed.
5. The Board of Directors in office at the end of a school year is responsible for voting on an auditor or audit committee and having the audit completed.
6. The Treasurer in office when the 990 is due is responsible for filing.
7. The council leadership is responsible for following up with each local unit to remind them to complete an audit and file a 990. When possible the council leadership should help local units by completing the local unit audit and with the filing of the 990.
8. The district and state leadership will also communicate deadlines, provide instructions and assist where possible to complete an audit and provide instructions for filing a 990.
9. Council leadership should use the monthly Statistical Report to follow up monthly to ensure that local units are completing an audit and filing the appropriate 990.
10. District leadership should use the monthly Statistical Report to follow up on councils to ensure they have completed an audit and filed the appropriate 990.
11. The state office staff will periodically send a special list to council presidents and district directors when local units are not in good standing because they have not sent an audit to the state office, don't have officers on file and/or have not paid dues.
12. The IRS also provides a list of 501(c) (3) that did not file an appropriate 990. Any 501(c) (3) that doesn't file for three consecutive years will lose their 501(c) (3) nonprofit status.

990 Due Dates by Fiscal Year End

Please check your Local Unit By-laws to determine your correct Fiscal Year End.

Fiscal Year End	990 Due Date
January 31	June 15
February 28/29	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
September 30	February 15
October 31	March 15
November 30	April 15
December 31	May 15

A local unit may change its fiscal year end. The change requires a bylaws amendment, which must be approved by your general membership. Please see the Leadership Resource Guide, Bylaws Committee for instructions on how to amend your bylaws. Once you have adopted your new fiscal year end, you may have to get IRS approval to change it. To get approval, you must file Form 1128, Application to Adopt, Change or Retain a Tax Year. The Form may be obtained from www.irs.gov.