

TIPS FOR COMPLETING IRS FORM 990EZ AND SCHEDULE A  
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NOTE: This information is intended to help clarify and supplement the Instructions for Form 990EZ as published by the IRS. It is not intended to replace those instructions. Forms and instructions are available at [www.irs.gov](http://www.irs.gov). National PTA's *Money Matters Quick-Reference Guide* is also a useful resource.

- Item A Tax year is July 1 to June 30  
Item B Check "Initial Return" if this is the first 990EZ your PTA has ever filed  
Item C PTA Utah Congress, then *Your PTA Name*  
5192 South Greenpine Drive, Salt Lake City, Utah 84123  
*NOTE: If the IRS mailed you a form package with a preaddressed mailing label, please use it!*  
Item D Your PTA EIN  
Item F Use the GEN as listed in the *Utah PTA Handbook* or *Treasurer Handbook*.  
Item G Check "Cash"  
Item H Unless your PTA received a donation of more than \$5000 (in cash or in kind) from any one person or corporation, you are NOT required to file Schedule B. **Be sure to check the box!**  
Item I Unless your local unit has a website, write N/A.  
Item J Check "501(c)(3)"  
Item L Don't forget to calculate your gross receipts and put that amount here!

YOU MAY ROUND OFF CENTS TO THE NEAREST WHOLE DOLLAR ON YOUR FORM AND SCHEDULES. If you do, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

PART I-

- Line 1 This is the gross amount of voluntary contributions.  
Line 2 Program services are primarily those services that form the basis of a PTA's exemption from tax.  
Line 3 This amount should be **net** of the portion of membership dues that is remitted to Utah PTA (for the state and national portion). Those portions of the membership dues should not be recorded as revenue to your unit.  
Line 4 Interest income goes here.  
Line 6 This line is used for activities that "only incidentally accomplish an exempt purpose. Their sole or **primary purpose is to raise funds** that are other than contributions to finance the organization's exempt activities." Activities that accomplish an exempt purpose (such as book fairs, sales of school shirts, sales of emergency preparedness kits, carnivals [where the primary purpose is to provide a family activity]) do NOT belong on this line.  
Line 7 "Include on line 7a the gross sales of inventory items, *whether the sales activity is an exempt function* or an unrelated trade of business. Include all inventory sales, except sales of goods at special events, which are reportable on line 6." My interpretation of that instruction is that revenue from the sales of things (such as sales of school shirts and/or book fairs) should be appropriately reported on line 7, even if they are "program services," which are otherwise reported on line 2.  
Line 8 Many PTAs in Utah list "sales tax refunds" on line 8.

Line 10 Disbursements in the form of grants (such as to the School) would go here.  
Line 16 Most of a local PTA's expenses will be reported on this line. I would write "See attached schedule" on the description line, and then summarize your expenses into several categories (using PTA commissions is one good way to do that) that you include on an attached schedule.

PART II– Be sure to complete the balance sheets! Most likely you will have the same amount on lines 22, 25, and 27 (your cash balance).

PART III–

- "A program service is a major (usually ongoing) objective of an organization."
- Consider using "Child Advocacy" to answer the question "What is the organization's primary exempt purpose?"
- Lines 28, 29, and 30 are used for the "three largest program services (as measured by total expenses incurred)." The PTA commissions are a good way to group your program services.
- Attach a schedule for line 31 "that lists the organization's other program services."
- Line 32–This total is PROBABLY NOT equal to Line 17!

PART IV– List each elected officer and board member of your unit. Attach a separate sheet, if necessary.

PART V– Line 42a The school's address is a permanent location for the PTA's books.

#### SCHEDULE A–

"To avoid having to respond to requests for missing information, **please be sure to complete all applicable line items**; to answer "Yes" or "No" to each question on the return; to make an entry (including a zero when appropriate) on all total lines; and to enter "None" or "N/A" if an entire part does not apply."

Part I and II These are likely "None."

Part III Line 1 would include any legislative expenses including Legislative Conferences, PTA Day at the Legislature, etc. The amount reported should agree to the total expenditures reported in Part VI-B, line 1. NOTE: If you had a legislative vice-president (even if she/he didn't do much), I think you should consider your PTA as having "attempted to influence national, state, or local legislation."

Part IV **Check line 12.**

Part IV-A This schedule needs to be completed!

Line 17 This line will include gross receipts from fundraising activities, as well as program services, since the fundraising is related to the tax-exempt purpose, even if it only incidentally accomplishes an exempt purpose.

Line 27 "Disqualified persons" include officers and family members of officers.

Part VI-B Your PTA is most likely a "nonelecting public charity" and, therefore, will complete Part VI-B instead of Part VI-A. A brief statement describing the PTA's lobbying activities should be attached.

**Make Sure You Sign and Date the Completed Form!  
Keep a Copy for Your Permanent Records!**