

These instructions are intended for, local PTAs, to help clarify the “Instructions for Schedule G (990EZ)” as published by the Internal Revenue Service. They are not intended to replace those instructions.

- This is a required supplemental schedule if IRS Form 990-EZ is completed and if Line 6a is more than \$15,000 and Line 6b is more than \$15,000.
- 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 either make a check mark or a zero (-0-) where appropriate on all lines.
- Enter “None” or “N/A” when a check mark does not apply to answer the question.

Front Page

- Enter the PTA’s legal name and EIN number.

Part I Fundraising Activities

- IRS Form 990EZ filers are **not** required to complete part I.
- No checks marks or other marks are required.

Part II Fundraising Events

- This section must be completed if the PTA reported more than \$15,000 on Lines 1 and 6b of the IRS Form 990EZ.
- List only the two largest fundraising events with gross receipts greater than \$5,000 in columns (a) and (b).
- In column (c) report the total number of **other** fundraising events with gross receipts greater than \$5,000 each. Report the gross revenue for these events in the aggregate.

Line 1 – Report total revenue.

Line 2 – Report contributions. The PTA would have contributions if at an auction you had items that had bids that were over the fair market values of any items. The difference is considered a contribution. The PTA would also include the total fair market value of all **noncash** donations. See page 2 of IRS Schedule G Instructions.

Line 3 -- Subtract Line 2 from Line 1.

Line 4 – PTA’s may or may not have expenses to report here.

Line 5 – Report fair market value of non-cash **prizes**. This would include the amount paid or given out for each **fundraising event**.

Line 6 – Report the cost of the facility, if applicable.

Line 7 – Report food and beverage expenses of the event, not included in Part II, Lines 4 through 6.

Line 8 – Report entertainment expenses of the event, not included in Part II, Lines 4 through 7.

Line 9 – Report any other direct expenses, not included in Part II, Lines 4 through 8.

Line 10 – Add Lines 4 through 9 in column (d).

Line 11 – Combine Line 3, column (d), and Line 10.

Part III Gaming (complete this section if you have \$15,000 or more of Gaming income on Line 6a of the 990EZ Form)

- Gaming includes but is not limited to bingo nights (if a fee is charged for bingo cards), the sale of raffle tickets, casino nights, and games of chance.
- There is no dollar threshold all gaming events must be reported.
- Column (a) – treat all bingo nights as a single event and report in total.
- Column (b) – PTA's should not have anything to report in this column.
- Column (c) – this would include all other gaming activities and all events must be reported in total. Examples of other gaming activities would be raffles or games of chance at a carnival.

Line 1 – Report all the revenue in the appropriate column.

Line 2 – Report the total amount paid out as cash prizes.

Line 3 – Report the fair market value (FMV) of the noncash prizes paid or given out for each type of **gaming** conducted. An example would be the FMV of all donated items for bingo prizes.

Line 4 – Report the cost of the facility, if applicable.

Line 5 – Report the amount of other direct expense items not included on Lines 2 – 4.

Line 6 – A PTA would normally check **yes** for volunteers and would be 100%.

Line 7 – Add Lines 2 through 5 in column (d).

Line 8 – Combine Line 1, column (d) and 7.

Line 9 – **Washington.**

Line 9 a – Most PTAs would check **NO**.

Line 9 b – The Washington State Gambling Commission does not require PTA/PTSA's to have a gambling license if they hold only **two gambling** events in a calendar year and the **gross receipts** for both events are **less than \$5,000**.

Line 10a – Would normally be **NO**.

Line 11 – Would normally be **NO**.

Line 12 – Would normally be **NO**.

Line 13 a and b – Report the percentage.

Line 14 – Provide the name and address of the person who prepares the books and records.

Line 15a – Would normally be **NO**.

Line 16 – Would normally be the president of the PTA and “zero” compensation.

Line 17 – Would be **NO**.

Part IV Supplemental Information (complete this section if you need more room for explanation on Part III Lines 9, 9b, 10b, 15b, 15c, 16, and 17b)

For copies of IRS Forms and Instructions

You may find them on the IRS website at www.irs.gov or

<http://www.irs.gov/uac/Current-Form-990-Series-Forms-and-Instructions>

Or by phone at (800) 829-3676.

If you have questions or need additional assistance, please contact Tatia Vasbinder at the Washington State PTA office 253-214-7410 or at tvasbinder@wastatepta.org.

Keep a Copy for Your Permanent Records!