

## Changes in the 2011 bylaws templates

Recent governmental requirements have prompted changes to unit, council and district bylaws templates.

***The State of California Attorney General's*** office now requires all nonprofits in the state to apply for a Charitable Trust (CT) number. Previously, district, council and separately incorporated PTAs were required to have CT numbers. Local associations must now apply for a CT number. Find the latest directions and forms at [www.capta.org](http://www.capta.org) using the Tax Filing Updates button on the home page. One essential application requirement is bylaws that are no more than three years old. Consider using PTA's e-Bylaws program to update, if necessary.

Bylaws templates now have a place in Article XIV, Section 6, to record the number. When an association receives the CT number, record it in the appropriate place and notify the council, district and state PTAs of the number assigned.

***Also the Franchise Tax Board*** has assigned an entity number to all nonprofits in the state. These numbers were assigned and no application process is needed. This number is used in filing the California Form 199. The district president has the number if you do not.

Bylaws templates now have a place in Article XIV, Section 7, to record the Franchise Tax Board number. Record your association's number in the appropriate place.

***Another important change*** is the preparation of authorizations for payment. Previous bylaws templates assigned the duty to the secretary or financial secretary. The 2011 templates now assign the duty to the treasurer or financial secretary. Line out the text that does not apply to your association's practices. If members complete authorizations, add a standing rule noting that practice.

