

Tax Returns Due on November 15th to the IRS and CA State Franchise Board!

Federal IRS Tax Form 990

Internal Revenue Service (IRS) Form 990 tax returns or an extension request Form 8868 must be filed no later than the 15th day of the fifth month after the fiscal year-end. For example, if your PTA's fiscal year ended on June 30, 2011 your *Form 990* is due on **November 15, 2011**. See filing instructions at <http://www.irs.gov/pub/irs-pdf/i990.pdf>.

2010 TAX YEAR (Fiscal year beginning in 2010 and ending in 2011)	
If your PTA's gross receipts are:	Form to File
Normally equal to or less than \$50,000	990N
Equal to or more than \$50,000 and less than \$200,000 and total assets are less than \$500,000	990EZ
Equal to or more than \$200,000 or more, and total assets are equal to or more than \$500,000	990

California State Franchise Tax Board Form 199

Starting with the 2010 tax year, the California State Franchise Tax Board (FTB) is requiring all tax-exempt organizations to file the electronic *Form 199N* or *Form 199*. In the past, PTA units and councils were not required to file a *Form 199* if they were unincorporated. Based on this new reporting requirement, all units, councils and districts must now file the *Form 199*. Returns are due the 15th day of the fifth month after the fiscal year-end. For example, if your PTA's fiscal year-ended on June 30, 2011 your *Form 990* is due on **November 15, 2011**. To see more information on the *Form 199N* go to http://www.ftb.ca.gov/professionals/taxnews/2010/July/Article_8.shtml.

2010 TAX YEAR (Fiscal year beginning in 2010 and ending in 2011)	
If your PTA's gross receipts are:	Form to File
Normally equal to or less than \$25,000	199N
Normally greater than \$25,000	199

California State Franchise Tax Board-Entity Numbers

In order to file the *Form 199*, the Franchise Tax Board has started issuing *state entity identification numbers* for all California State PTAs. Please note: this is an entirely separate and different number than the Employer Identification Number (EIN) that the federal Internal Revenue Service (IRS) already assigns each PTA. The Franchise Tax Board has mailed letters to PTAs to inform them of their new state entity numbers; however, these letters were addressed to schools and in some cases did not clearly reference the PTA. Please check to see whether your PTA or school has received this new number. If you did not receive your entity number you can call your district president or the Franchise Tax Board exemption department at 1 (800) 852-5711; select Business Entities information, and then select option 4 to speak to a representative.