



**Instructions
Schedule G (Form 990EZ)
2009**

These instructions are intended to help clarify, for PTA local units, 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.
- 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 in order to answer the question.

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- Enter the PTA’s 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 that \$15,000 on 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 gross 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 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 **fund raising event**.
- Line 6 – report the cost of the facility, if applicable
- Line 7 – report any other cost or expense of the event, not included in Part II Lines 4 through 6.

Part III Gaming (complete this section if you have \$15,000 or more 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.

Line 1 – report the all revenue in the appropriate column

Line 2 – report the total amount paid in out as cash prizes

Line 3 – report the fair market value of the noncash prizes paid or given out for each type of **gaming** conducted. For a PTA would put the FMV of all donated items for prizes for bingo.

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 lines 1 and 7 in column (d).

Line 9 – **Washington**

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

Line 9 b – The Washington State Gambling Commission does not require PTA/PTSAs to have a gambling license if they hold only **two gambling** events in a calendar year and the **gross receipts** for both events is **less** than **\$5000**.

Line 10a – would normally be 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 15 – would normally be **NO**.

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

Line 17 – would be **NO**.

For copies of IRS Forms and Instructions

You may find on IRS website of irs.gov or <http://www.irs.gov/pub/irs-prior/f990sg--2009.pdf>

Or

By phone, you would call **(800) 829-3676** for IRS Forms and Instruction.

For your information, the Schedule G would be included with the IRS 990EZ Form when submitting the Charitable Solicitations Registration/Renewal Form.

Keep a Copy for Your Permanent Records!