

Washington State

PTA[®]

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**Instructions
Schedule C (Form 990EZ)
2010**

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

- This is a required supplemental schedule if the PTA checked yes on **Line 46 or 47** of IRS Form 990-EZ. A PTA would check “yes” on **Line 46** if they supported or opposed a candidate for public office. You would check “yes” on **Line 47** if the PTA supported a levy or bond issue. This would also include initiative support.
- 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.

Front Page

- Enter the PTA’s name and EIN number

Part I A, I B and Part I C

- Do not complete these sections. A PTA should **never** support a candidate for public office. If you have please call the WSPTA office.

Part II –A Lobby Activity

- A PTA would normally not complete this section because they have not filed the IRS Form 5768 (election under section 501(h)).

Part II-B Lobby Activity

- This section must be completed if the PTA supported a levy, bond issue or initiative and your legislative activity is insubstantial.
- All questions must be answered either by marking “Yes” or “No”
- PTA’s must provide lobby expenditures paid or incurred in column (b)
- Answer questions 1a – 1J with yes or no and provide expenses incurred if applicable (A PTA would normally check 1a yes for volunteers and check 1f if they supported a levy, bond or initiative).

- 2a – answer is No
- 2b – 2c – skip
- 2d – answer No

Part III-A and B – to be completed by 501 (c)(4) organization if the 990/990EZ Form indicates that you must file the Schedule C

Part IV - Supplemental Information

- PTA's must also describe in Part IV the activities conducted through its volunteers to influence legislation. Complete this section with one of the following options provided by the IRS Instructions for Schedule C Part II-A. For Part III include as many of the options (or part of an option) that best fits your PTA's participation.
 - Option 1 – sending letters or publications to government officials or legislators
 - Option 2 – meeting with or calling government officials or legislators
 - Option 3 – sending or distribution letters or publications (including newsletters and brochures) to members of the general public
 - Using direct mail, placing advertisement, issuing press releases, holding news conferences or holding rallies or demonstrations.
 - Option 4 – give a detailed description of the Levy and Bond Committee that your PTA gave donation.

For copies of IRS Forms and Instructions

You may find on IRS website of [irs.gov](http://www.irs.gov) or <http://www.irs.gov/charities/article/0,,id=233830,00.html>

Or

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

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

Keep a Copy for Your Permanent Records!