

New PTA or Council Start-up Costs

Listed fees are mandatory for a new PTA or council in Washington. Some fees are based on Washington state nonprofit regulations, and others are assessed by WSPTA.

Total estimated cost is \$800.00 (if qualified to do the online 1023-EZ form.)

Articles of Incorporation*	Online filing: Initial registration: \$30 Annual renewal: \$10	Hardcopy sent via USPS, with the option marked to expedite, costs an additional \$50, for a total of \$80. Filing in person at the Secretary of State's office also costs \$80.
Charitable Organization Application	Initial registration: \$60 Renewal: \$40 Optional registration (under \$50,000): Free	Takes a week or longer to process, once the certificate of incorporation is received from the Secretary of State. Optional registration is encouraged for PTAs intending to raise less than \$50,000.
Tax-Exempt Status 501(c)(3) or 501(c)(4) (IRS Form 1023 or 1024)	\$600	Have 27 months from the date of incorporation to file; donations are not tax deductible until tax-exempt status is granted. Takes up to 27 months or longer to process.
Online Form 1023-EZ	\$275 if < \$50,000	Complete the 1023-EZ eligibility worksheet to determine whether PTA qualifies to use form 1023-EZ. Takes 2 – 4 weeks to process.
Insurance* General liability (mandatory) Fidelity bond \$115 (\$10,000) \$125 (\$25,000) \$150 (\$50,000) Property coverage Officer's liability	\$100 - \$150 \$115 \$115 \$65	See the AIM flyer included on the USB drive for more information and descriptions of various insurance options.
Membership dues and council fees National PTA portion WSPTA portion Council fees (if applicable)	\$2.25 per member \$5.75 per member Varies	Must have at least 25 paid members. All membership dues and per-member council fees are paid to WSPTA. Other council fees are paid to councils. Check with council for fee amounts and types.

*If a new PTA is already incorporated as an **unaffiliated** nonprofit in Washington and is recognized by the IRS as a 501(c)(3) tax-exempt organization, they may simply pay a \$20.00 fee to amend their Articles of Incorporation with a name change.