

# New PTA Start-up Costs

Listed fees are mandatory for a new local PTA or council in Washington state. 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.)**

<b>Articles of Incorporation*</b>	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.
<b>Charitable Organization Application</b>	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.
<b>Tax-Exempt Status</b> 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. <b>Takes up to 27 months or longer to process.</b>
Online Form 1023-EZ	\$275 if <\$50,000	Complete the 1023-EZ eligibility worksheet to determine whether PTA qualifies to use form 1023-EZ. <b>Takes 2-4 weeks to process.</b>
<b>Insurance*</b>	General liability (mandatory): \$100 - \$150 Fidelity bond: \$115 (\$10,000) \$125 (\$25,000) \$150 (\$50,000) Property coverage: \$115 Officer’s liability: \$65	See the AIM flyer included on the USB drive for more information and descriptions of various insurance options.
<b>Membership dues and council fees</b>	National PTA: \$2.25 per member Washington State PTA: \$5.75 Council fees (if applicable): varies	<b>Must have at least 25 paid members.</b> National PTA and WSPTA portion of the membership dues are paid to WSPTA. Council fees invoiced separately. Check with council for fee amounts and types.

\*If a new PTA is already incorporated as an unaffiliated nonprofit in Washington state, 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 to the Secretary of State.