

To provide support and guidance to local PTAs and councils, Washington State PTA (WSPTA) provides a Standards of Affiliation (SOA) Agreement Checklist to help navigate legal requirements. There are two different forms – one for councils and one for local PTAs. This document explains more about each requirement, and provides some best practices for good management.

### WSPTA recommends that Local PTAs and councils:

- Use the SOA with the board of directors as a discussion and delegation tool to identify actions and their due dates, to assign tasks, and to follow up to ensure items are complete.
- Share the SOA with members to demonstrate responsible operation and stewardship of the PTA.
- Keep the SOA and supporting documentation in the PTAs legal records for three years to provide future boards with a record of the completion of these requirements all in one place.

### WSPTA has resources and information to support you:

- Leadership News is a weekly newsletter for WSPTA leaders. If you are not receiving Leadership News, contact [support@wastatepta.org](mailto:support@wastatepta.org).
- WSPTA website:
  - Leader resources can be found at <https://www.wastatepta.org/pta-leaders/leader-resources/>. Log-in and password needed. (Current log-in: Every, password: Child, subject to change, check Leadership News or contact your Region Director for updates if needed.)
  - Governance resources (*WSPTA Uniform Bylaws* and *WSPTA Policy Manual*) can be found on the WSPTA website at <https://www.wastatepta.org/pta-leaders/governance/>.
  - SOA resources can be found at <https://www.wastatepta.org/pta-leaders/governance/>.
- WSPTA Staff can help with questions, contact at [support@wastatepta.org](mailto:support@wastatepta.org). For questions related to the IRS or Secretary of State, contact Tatia Vasbinder at [tvasbinder@wastatepta.org](mailto:tvasbinder@wastatepta.org).
- WSPTA Region Directors and Service Delivery Teams are a resource for local PTAs and councils. More information about regions and contact information can be found at <https://www.wastatepta.org/pta-leaders/pta-regions/>.

### SOA Requirements:

#### 1. Officers elected (applies to local PTAs and councils)

- **Relevant information:**
  - Officers must be elected at a membership meeting (*WSPTA Uniform Bylaws* Article 5, Section 6).
  - Per the Revised Code of Washington (RCW) Chapter 24.03.125, the officers of the corporation consist of a president, one or more vice-presidents, a secretary, and a treasurer. <http://app.leg.wa.gov/RCW/default.aspx?cite=24.03.125>
- **Best practice:**
  - Elect a nominating committee early in the year to seek out candidates to be officers the next year.
  - Elect officers before end of the fiscal year.

- **Questions:**
    - **What if we do not have all officer positions filled?** Continue to seek candidates until positions are filled.
    - **What if we do not have a president?** In absence of a President, the Vice President will serve as President (*WSPTA Uniform Bylaws Article 5, Section 7*).
  - **Additional information:**
    - Nominating committee and elections information can be found on the WSPTA website in leader resources (link above).
- 2. Corporate renewal filed** (applies to local PTAs and councils)
- **Relevant information:**
    - Annual report is due by the end of the month the PTA was incorporated but may be renewed up to six months early.
    - Instructions available at <https://www.sos.wa.gov/corps/OnlineRenewal.aspx>.
  - **Questions:**
    - **How do we find out what month our PTA was incorporated so we can file our renewal?**  
You can find this information in the WSPTA membership database under your legal information.
  - **Additional information:**
    - *PTA and the Law* class and handbook
- 3. Charitable solicitations filed** (applies to local PTAs and councils)
- **Relevant information:**
    - Your PTA **must register** with the Secretary of State prior to conducting charitable solicitations if you intend to raise more than \$50,000 annually (including WSPTA and National PTA portions of dues), are planning on using commercial fundraisers, or if your PTA intends to use non-volunteers to raise funds. If your PTA is required to file, it must be **received** by May 31.
    - Your PTA **may choose** to do the optional filing. Optional registration is free, as is its annual update. Once you are registered with the Secretary of State’s office, you must renew your registration annually.
  - **Additional information:**
    - <https://www.sos.wa.gov/charities/Charitable-Organizations.aspx>
    - *PTA and the Law* class and handbook
- 4. 990 form filed** (applies to local PTAs and councils)
- **Relevant information:**
    - Which form do we file?
      - 990-N (e-postcard) – if your PTA “normally” has gross receipts of less than \$50,000.
      - 990-EZ – if your PTA’s gross receipts “normally” exceed \$50,000, but less than \$200,000.
      - 990 – if your PTA’s gross receipts are over \$200,000.
    - Returns for the prior fiscal year are due November 15 of current year.

- **Questions:**
  - **What if we need an extension?** There is no extension for the 990-N. Requests for an extension for 990-EZ or 990 must be made November 15 of current year. IRS Form 8868 (can file online) extends the due date until May 15 of current year.
  - **What if we forgot to file a 990 or the IRS contacts our PTA?** Contact Tatia Vasbinder at [tvasbinder@wastatepta.org](mailto:tvasbinder@wastatepta.org) with IRS questions.
- **Additional information:**
  - <https://www.irs.gov/uac/about-form-990>
  - <https://www.irs.gov/uac/e-file-for-charities-and-non-profits>
  - *PTA and the Law* class and handbook

## 5. Update IRS Form 8822-B

- **Relevant information:**
  - File Form 8822-B if the PTA’s mailing address changes or the identity of the “responsible party” as listed on the IRS Form 990 changes (usually the president or treasurer).
  - File within 60 days of any change, and file separately from IRS Form 990.
  - The form requires that the responsible party provide their personal social security number.
- **Questions:**
  - **What does “responsible party” mean?** A responsible party must be designated for an EIN number. The responsible party is the contact person for the IRS and is responsible for receiving their correspondence. For a PTA, the contact person should be a principal officer.
  - **Why do we need to provide personal information?** The IRS added this requirement in 2018, for security reasons.
  - **What if we don’t update this form on time?** There is no penalty for late filing, but it is important that records with the IRS are up to date. Do it as soon as you can!
- **Best practices**
  - If WSPTA is your registered agent, make sure to use the address of the WSPTA office on this form. For more information about making WSPTA your PTA’s registered agent, contact Tatia Vasbinder at [tvasbinder@wastatepta.org](mailto:tvasbinder@wastatepta.org).
  - The outgoing responsible party should make sure that this form is filled out by an incoming responsible party during transition, to ensure their personal information is not left on this account.
- **Additional information:**
  - <https://www.irs.gov/pub/irs-pdf/f8822b.pdf>
  - *PTA and the Law* class and handbook

## 6. Year-end financial review (applies to local PTAs and councils)

- **Relevant information:**
  - Per AIM Insurance (you may have another carrier, so check their requirements), for bond coverage to apply, an annual financial review must be completed (additional insurance requirements may apply).
- **Best practice:**
  - Do both a mid-year financial review (January/February covering approximately July 1 – December 31) and an end of the year financial review (covering from January 1 – June 30). If no mid-year review is done, the year-end review would cover July 1 – June 30.

- Appoint a committee to perform the review before you need the review and to report out the financial review findings to the membership.
  - Complete the year-end financial review by August 31
  - **Questions:**
    - **What if we did not get our financial review completed by August 31?** Complete it as soon as you can!
  - **Additional information:**
    - *Financial Review Checklist* can be found on the WSPTA website.
7. **Officer names/contact info** (applies to local PTAs and councils)
- **Relevant information:**
    - Enter the names and contact information for all elected officers (and key non-elected positions such as membership, advocacy/legislative, Reflections, programs, and family & community engagement) in the WSPTA membership database (recommended before previous fiscal year-end, update as needed).
  - **Best practice:**
    - Include email, phone number, and address.
  - **Questions:**
    - **Why is this important?** WSPTA communicates important information to the elected officers and committee chairs, so it is important we have email contacts.. Our email list is never shared with outside interests.
8. **Budget approved** (applies to local PTAs and councils)
- **Relevant information:**
    - Budget must be adopted by the members at a membership meeting (*WSPTA Uniform Bylaws* Article 5, Section 10).
  - **Best practice:**
    - Budget for the next fiscal year should be approved before the end of the current fiscal year to give the board the authority to spend and receive funds.
  - **Questions:**
    - **What if we did not get our budget approved in the spring?** A budget should be approved at the end of the school year so there is a working budget over the summer. At a membership meeting early in the year, you should reaffirm the budget with any changes/actuals as needed.
    - **What if we need to change the budget?** Budgets can be amended as needed throughout the year by a vote at a membership meeting.
9. **Standing rules approved** (applies to local PTAs and councils)
- **Relevant information:**
    - Standing rules must be approved by the members at a membership meeting (*WSPTA Uniform Bylaws* Article 5, Section 10).
    - Councils must specify the amount of any council fees charged in their standing rules.
  - **Best practice:**
    - Standing rules are reviewed, updated as needed, and approved annually.

## 10. Nominating Committee elected (applies to local PTAs and councils)

- **Relevant information:**
  - Three members are elected to a nominating committee at least 30 days prior to the election of officers. Details of nominating committee eligibility and elections are in *WSPTA Uniform Bylaws* (Article 5, Section 5.)
- **Best practice:**
  - Elect a nominating committee at the first membership meeting of the current fiscal year.
- **Questions:**
  - **What if we are unable to get three people to serve on the committee?** Continue to open nominations for this committee at each membership meeting until there are at least three nominations.
  - **Can we elect alternates?** *WSPTA Uniform Bylaws* do not allow for the election of alternates.

## 11. Insurance (applies to local PTAs and councils)

- **Relevant information:**
  - Renew before November 30 to prevent a lapse in coverage if you have AIM insurance. For other insurance providers, contact them for renewal dates.
- **Best practice:**
  - The board of directors should review the type and amount of coverage needed on an annual basis.
  - Do not simply purchase what you had last year, as your financial picture and needs may have changed.
- **Questions:**
  - **How do we know if we have the right level of insurance?** If you have AIM insurance, visit their website for their FAQs and resources <https://www.aim-companies.com/pta-coverage/>. If you have a different insurance provider, contact them with your questions.

## 12. Training requirement (applies to local PTAs and councils)

- **Relevant information:**
  - Per the *WSPTA Standards of Affiliation* agreement, at least one elected officer must attend PTA and the Law, and all other elected officers must attend at least one WSPTA-approved training before this year's WSPTA convention.
  - Your elected officers may attend any of the following: WSPTA convention, PTA and the Law, WSPTA leadership conference, WSPTA region conferences, WSPTA webinars, any other WSPTA event where approved training is provided, region training (must be advertised as a WSPTA-approved training), council training (must be advertised as a WSPTA-approved training), and National PTA e-learning training.
- **Best practice:**
  - Attend a leadership development opportunity early in your term of office so you can apply what you learn in training to your position.
- **Questions:**
  - **Why do we have an annual training requirement?** The members of the association feel leadership development is so important, that they proposed and voted for an annual training requirement. Your local PTA and our entire association are stronger when we have leaders who are trained to run their nonprofit business.

- **Our officers are busy and cannot attend a training; what do we do?** There are online scheduled webinars you can attend from the comfort of your home, as well as pre-recorded webinars you can take at your convenience. National PTA also offers online trainings. With so many options, there is a way for every officer to complete the training each year.
- **Not all officers went to training, what do we do?** Contact your region director to work out a plan.
- **Additional information:**
  - Training requirement resources are available on the WSPTA website in SOA resources and can be found at <https://www.wastatepta.org/pta-leaders/governance/>.

### 13. 25-member minimum (applies to local PTAs)

- **Relevant information:**
  - 25 members were determined by the WSPTA membership to be a reasonable minimum membership for a local PTA to be able to thrive.
  - 25 members must be enrolled in the WSPTA membership database by October 31, which is the end of WSPTA's membership year.
- **Best practice:**
  - Membership is year-round, so people can join your PTA any time!
- **Questions:**
  - **What if we don't have 25 members?** Keep seeking members! Get creative and try new things. Ask parents, teachers and staff at your school, and community members. Have members from last year joined again this year? Have you encouraged grandparents and other extended family to join?
  - **What if we face an extreme circumstance that prohibits us from getting 25 members?** For extreme circumstances, you may request a membership waiver. More information regarding membership waivers is available in the *WSPTA Policy Manual* (see link above).

### 14. Membership invoices paid (applies to local PTAs)

- **Relevant information:**
  - After the end of each month, if there is a balance due, the membership database will generate and send to each local PTA an electronic invoice for WSPTA and National PTA membership dues, and, if applicable, an invoice for council service fees.
  - Invoice payments may be automatically made in full via ACH through the database on the due date shown on the invoice. WSPTA encourages each local PTA to have a bank account associated with the database ACH system for processing dues payments for the greatest ease and efficiency.

### 15. Council Reflections program (applies to councils)

- **Relevant information:**
  - Per the standards of affiliation agreement, Councils must offer a Reflections program for the PTAs in their council.
- **Additional information:**
  - Reflections information can be found on the website at <https://www.wastatepta.org/events-programs/reflections/>.
  - Further questions can be addressed to [reflections@wastatepta.org](mailto:reflections@wastatepta.org).

## 16. Councils provide service to local PTAs (applies to councils)

- **Relevant information:**
  - Per *WSPTA Uniform Bylaws* (Article 3, Section 1), the functions of a council include providing services, information, support, and leadership training for local PTAs in the council service area.
  - Per *WSPTA Uniform Bylaws*, (Article 5, Section 3), councils are authorized to charge local PTAs in the council **a fee to cover council services**.
- **Best practice:**
  - Local PTAs in councils should vote on council fees yearly as part of the approval of the council's standing rules and budget.
  - Survey local PTAs yearly to determine the services, information, support, and leadership training that is of greatest benefit to local PTA leaders.
- **Questions:**
  - **What, specifically, does a council have to provide?** The specific services are left to the council and their members to decide, as long as the council provides "services, information, support, and leadership training."
  - **What if our council is unable to provide any services?** Contact your Region Director for assistance.
- **For additional support or further questions about the SOA requirements:**
  - Please contact your council (if applicable), region director, or service delivery team members as your closest level of service.