

1. What is the purpose of the WSPTA Standards of Affiliation agreement (SOA)?

Washington State PTA (WSPTA) is providing this Standards of Affiliation (SOA) Agreement Checklist to provide support and guidance to local PTAs and councils. Completing this checklist will help local PTA and council leaders ensure their independent nonprofit business remains current with all IRS, state, insurance, and PTA requirements. We encourage you to include your entire board of directors in this work and to keep your membership up to date with your progress.

The SOA agreement is in place to ensure local PTAs and councils align with WSPTA's ethics, policies, and principles; maintain good business practices; and comply with applicable federal and state laws. WSPTA has a similar SOA requirement with National PTA.

2. What are the benefits of the SOA?

The SOA has multiple benefits to local PTAs and councils:

- Clarifies what requirements define a local PTA or council in good standing.
- All requirements are in one place – no need to check multiple resources to know what is expected.
- Consistent expectations across the state.
- Helps local PTAs and councils stay on track with legal requirements.
- Allows for improved service and support from all levels of PTA.

3. What changed this year?

- Members must be entered into the WSPTA membership database within 30 days of receipt of the join request (paper form or online join.) IRS 8822-B has been removed since it does not need to be done each year, only when the responsible party changes.
- Language updated for filings to align with Washington Secretary of State terminology.

4. At my local PTA or council, who is responsible for the SOA?

We recommend the SOA agreement checklist be reviewed by the board of directors, reported to the membership, and recorded in the meeting minutes. Keep copies of this checklist and all pertinent documentation with your legal or financial documents (current year plus at least the prior three years.) Update your progress in the SOA section of your memberplanet account for convenient reference.

5. What is the deadline?

There is no deadline for completion of the agreement checklist. Most requirements have their own deadlines or best practice timeframes, and everything should be completed by the end of the fiscal year. It is up to your board of directors to monitor the progress towards completion and be able to present the required documentation, if requested, for periodic review.

6. How do we submit our completed SOA checklist?

No need to submit the checklist! We recommend you keep a copy of the checklist and copies of all pertinent documentation in your legal documents or treasurer binder.

7. What are the requirements of the SOA?

The SOA is made up of requirements from the IRS, state of Washington, your insurance company, and Washington State PTA. There are 13 requirements for local PTAs and 13 for councils. Please refer to the checklists for the specific requirements.

8. Are there any other legal requirements for my PTA that are not on the SOA?

Business licenses, gambling, and other permits, as well as State Department of Revenue filings may be required so check with the legal entities for specific requirements. The PTA and the Law class also has more information about other legal filings your PTA may be subject to.

One example may be:

IRS Form 8822-B must be filed when 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). The IRS requires a personal social security number.

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 tvvasbinder@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.

9. What is the annual training requirement?

The training requirement remains the same:

- 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.
- Training received at or after the WSPTA convention shall be counted toward the training requirement for the PTA year following convention.
- A person who attends a WSPTA-approved training and is an elected officer of two or more PTAs shall have fulfilled the training requirement for all positions held.
- **All elected officers shall maintain documentation they satisfied the training requirement.**

10. What is “participation eligibility”?

Specific SOA requirements may be verified by the WSPTA staff or executive committee throughout the year to confirm local PTA and council eligibility to:

- Receive grants or program participation funds from WSPTA or National PTA.
- Participate in WSPTA and National PTA awards and other programs, including the Reflections program at the national level.
- Send voting delegates to WSPTA convention and legislative assembly based on *WSPTA Uniform Bylaws*.
- Bring bylaw amendments, principles, issues and resolutions to WSPTA for consideration.

Participation Eligibility Requirements:

- Officer names/contact information: At a minimum WSPTA needs a president or primary point of contact.
- 25-member minimum: Had at least 25 members (or approved waiver) the prior fiscal year. Enroll at least 25 members for the current fiscal year no later than October 31.
- Membership invoices paid: Membership invoices paid in full for the previous fiscal year. Payment of current **fiscal year membership invoices shall be current.**

11. What are the benefits of being a local PTA or council “in good standing”?

The benefits of being in good standing include:

- Support of WSPTA staff, region service delivery team, council (if applicable).
- WSPTA resources (training, website, leadership guides, assistance with the IRS and state of Washington as needed, and much more!)
- Membership discount programs (e.g. Silverwood, Wild Waves, FedEx Office, movie license discount, etc.)
- Participation in WSPTA awards and programs such as Standards of Excellence, Outstanding Website, Outstanding PTA of the year, and more awards. It also allows you to participate in Reflections at the national level (we cannot move your entries forward to the national level if you are not in good standing as they will be disqualified by National PTA.)
- Eligibility for grants and program participation funds (e.g. National PTA Mary Lou Anderson grants, WSPTA scholarships, etc.)
- Access to membership database and an online membership join portal for collection of dues electronically.
- Opportunity to send delegates to convention and legislative assembly.
- Right to bring bylaw amendments, principles, issues, and resolutions forward for consideration.
- Use of National PTA and WSPTA logos.

12. Do we need to add the SOA to our local PTA or council standing rules?

Yes! The suggested wording is as follows:

Per the Washington State PTA Uniform Bylaws, we will annually review the Washington State PTA Standards of Affiliation agreement in its entirety and we agree to abide by all requirements and to uphold the ethics, policies, and principles of PTA.

13. What if we are not in compliance with the SOA?

The intent of the SOA is to help local PTAs and councils succeed! There are multiple steps of support to help your PTA come back into compliance.

14. Who can answer additional questions about the SOA?

If you need assistance with this checklist, help understanding any of the SOA agreement requirements, or find that a requirement was not completed the previous year, please contact your council (if applicable) or region director. Additional SOA resources are on the website (www.wastatepta.org/pta-leaders/governance/). We are here to help!

Please refer to www.wastatepta.org and refer to the “regions” tab for your region director’s name and contact information.