

# 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.)**

<p><b>Articles of Incorporation*</b></p>	<p>Online filing:            Initial registration: \$40            Annual renewal: \$20</p>	<p>Expedited paper and in-person service is an additional \$50, (in-person expedited service requests received before 3:30 pm will be processed the same day, usually within one hour.)            All online submissions are expedited at \$20 per entity (in addition to regular fees.) Online and paper expedited filings are generally processed in two business days.</p>
<p><b>Charitable Organization Application</b></p>	<p>Initial registration: \$60            Renewal: \$40            Optional registration (under \$50,000): Free</p>	<p>Takes a week or longer to process, once the certificate of incorporation is received from the Secretary of State.            Once an account is created with the Secretary of State, it must be maintained yearly.</p>
<p><b>Tax-Exempt Status</b>            501(c)(3) or 501(c)(4)            (IRS Form 1023 or 1024)             Online Form 1023-EZ</p>	<p>\$600             \$275 if &lt;\$50,000</p>	<p>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>            Complete the 1023-EZ eligibility worksheet to determine whether PTA qualifies to use form 1023-EZ. <b>Takes 2-4 weeks to process.</b></p>
<p><b>Insurance</b></p>	<p>General liability (mandatory):            \$100 - \$150            Fidelity bond:            \$115 (\$10,000)            \$125 (\$25,000)            \$150 (\$50,000)            Property coverage: \$115            Officer's liability: \$65</p>	<p>See the AIM flyer included on the USB drive for more information and descriptions of various insurance options.</p>
<p><b>Membership dues and council fees</b></p>	<p>National PTA: \$2.25 per member            Washington State PTA: \$5.75            Council fees (if applicable): varies</p>	<p><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.</p>

\*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. (To expedite, add \$50.)