

These instructions are intended for local PTAs to help clarify the “Instructions for Schedule A (990EZ)” as published by the Internal Revenue Service. They are not intended to replace those instructions.

- This is a required form for **all 501 (c)(3) organizations** if a 990-EZ is completed.
- To avoid having to respond to requests for missing information, please be sure to complete all applicable line items.
- To answer “Yes” or “No” to each question on the return either make a check mark or a zero (-0-) where appropriate on all lines.
- Enter “None” or “N/A” when a check mark does not apply to answer the question.

Front Page

- Enter the PTA’s legal name (normally the Corporation name) and EIN number.

Part I Reason for Public Charity Status

A PTA would check either **Box 7 or Box 10 in Part I** to indicate the reason your PTA is a public charity and not a private foundation. The reason may be the same as is stated in your original 501 (c)(3) Letter of Determination. A 501(c)(3) organization is either a private foundation or a public charity. Your PTA wants to be a public charity.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

Section A. Public Support

If your PTA checked **Box 7** in Part I then you would complete Part II. A PTA should check Box 7 if they receive more than 33 1/3% of its support contributions from the general public. An example would be a PTA that receives the majority of their funding from their auction and donations.

Line 1 - Would be the combination of Lines 1 and 3 of the 990EZ.

Line 2 - Would normally not have anything on this line.

Line 3 - Would normally not have anything on this line. Line

4 - Add Lines 1 through 3.

Line 5 - Enter in column (f) on this line the portion of total contributions by each individual or corporation included on Line 1 for the years reported that exceed 2% of the amount reported on Line 11, column (f). Please see page 5 of IRS Schedule A Instructions for a sample of List of Contributors. Do **not** file this list with your 990EZ. Line 5 can only be completed after you have completed Lines 1 through 11.

Line 6- Subtract Line 5 from Line 4 (see Line 5).

Section B. Total Support

Line 7 - Enter the totals from the above Line 4.

Line 8 -- Line 4 of the 990EZ Form, Part I.

Line 9 - Most PTAs would not have anything on this line.

Line 10 - Would be 8 of the 990EZ Form, Part I and needs to be explained in **Part IV** the nature and source of each amount reported.

Line 11 - Add Lines 7 through 10 of this schedule. Please see Line 5.

Line 12 - Enter Line 2, 5a, 6a, 6b, 7a from the 990EZ, Part 1 the total amount of gross receipts received from related activities for all the years reported in Part II.

Line 13 - A PTA would check this box if this is their first, second, third, fourth or fifth tax year. If this box is checked then you would stop here.

Section C. Computation of Public Support Percentage

Lines 14 through 16 would be completed if this is your sixth or more tax year. Please refer to page 6 of the IRS Schedule A Instructions. If your PTA did not check a box on line 13, 16a, 17a, or 17b then please call the WSPTA office.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Most PTAs are a 509(a)(2) organization) If your PTA checked **Box 10** in Part I then you would complete Part III.

Section A. Public Support

Note: The numbers used to prepare the 2022 column E is from the 2022 990EZ.

Line 1 – Report the total of Line 1 and Line 3 from the 990EZ, Part I.

Note: Do not include any unusual grants. For organizations that checked box 10 in Part I, an unusual grant is a grant that a PTA did not apply for or an unexpected bequest. Unusual grant revenue could potentially distort the public support percentage calculation.

Line 2 – Report the total of Lines 2, 6a, 6b and 7a from the 990 EZ, Part I.

Lines 3, 4, 5 – PTA would normally report “0” on these Lines.

Line 6 – Total Lines 1-5.

Line 7a – A disqualified person is the board of directors (elected positions and committee chairs who are a board position per your standing rules) and their family members who have joined. A list would be prepared but not **included with Schedule A**. The total received from

disqualified persons for membership service fees and donations would be reported in the corresponding year.

Line 7b – **Stop** you will need to finish Part III Section B first.

Enter the amount received during the applicable year, the larger of \$5,000 or 1% of the amount on line 13 for the applicable year, and the excess, if any. (1% would need to be over \$5,000 to be in (c).)

Example:

(a)	(b)	(c)	(d)	(e)
John Doe gives	1% of Line 13	Enter larger of column (b) or \$5,000	Excess is column (a) less column (c)	Enter on Line 7b Excess
\$15,338	\$209.94	\$5,000	\$10,338	\$10,338

(a) John Doe gives \$15,338

(b) Line 13 is \$20,994.00 1% of Line 13 is \$209.94

(c) Enter larger (b) or \$5,000

(d) Line 7c – total Lines 7a and 7b \$10,338

(e) Enter on line 7b \$10,338

If the amount is less than \$5,000 you would enter 1% of line 13 in 7b.

Line 8 – Subtract Line 7c from Line 6.

Section B. Total Support

Line 9 – Follow directions.

Line 10a – Report the total from Line 4 from 990EZ, Part I.

Line 10b - Would normally be reported as “0”.

Line 11 – Would normally be reported as “0”.

Line 12 – Report the total from Line 8 from 990EZ, Part I.

Line 13 – Add Lines 9, 10c, 11 and 12.

Go back to answer 7b, 7c and 8.

Line 14 – A PTA would check this box if this is their first, second, third, fourth or fifth tax year. If this box is checked then you would stop here.

Section C. Computation of Public Support Percentage

Line 15 – Perform calculation.

Line 16 - Amount will be from 2022 Schedule A, Part III, Line 15.

Section D. Computation of Investment Income Percentage

Line 17 – Perform calculation.

Line 18 – Amount will be from 2021 Schedule A, Part III, Line 17.

Line 19a - The calculation performed on Line 16 should result in a percentage higher than 33 1/3%. If the percentage is higher than 33 1/3% and Line 17 is **not** more than 33 1/3% **check the box on this line and do not complete the rest of this schedule**. If the percentage is not higher re-check your calculations.

Line 19b – If your PTA did **not** check the box on Line 14 or 19a, Line 16 is more than 33 1/3%, and Line 18 is not more 33 1/3%, **check the box on this line and do not complete the rest of this schedule**.

Line 20 – If a PTA did **not** check the box on 14, 19a, or 19b, it does **not** qualify as a public supported organization and would be a private foundation. As a private foundation, you would complete the IRS Form 990PF. Please call Tatia Vasbinder at the WSPTA office.

For copies of IRS Forms and Instructions

You may find them on the IRS website at

<https://www.irs.gov/charities-non-profits/required-filing-form-990-series> Or

by phone at (800) 829-3676.

If you have questions or need additional assistance, please contact Tatia Vasbinder at the Washington State PTA office 253-214-7410 or at tvasbinder@wastatepta.org.