

**MCCPTA**

*everychild.onevoice.*

**Montgomery County Council of  
Parent Teacher Associations**

**TREASURER'S  
GUIDEBOOK**

Revised: June 2016

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MCCPTA Office Hours  
9:00 am - 2:00 p.m. Monday - Thursday (School Year)  
10 am - 12 pm Tuesday and Thursday (Summer)

## THE PURPOSES OF PTA

The Purposes of MCCPTA, and those of the National PTA, Maryland PTA, and local PTAs are:

- To promote the welfare of children and youth in home, school, community, and place of worship.
- To raise the standards of home life.
- To secure adequate laws for the care and protection of children and youth.
- To bring into closer relation the home and the school, that parents and teachers may cooperate intelligently in the education of children and youth.
- To develop between educators and the general public such united effort as will secure for all children and youth the highest advantages in physical, mental, social, and spiritual education.

## THE MISSION OF PTA

To make every child's potential a reality by engaging and empowering families and communities to advocate for all children.

## Useful Contacts

|  |  |
|--|--|
| <b>MCCPTA</b>  | <a href="http://www.mccpta.org">www.mccpta.org</a>             |
| MCCPTA Office  | 301-208-0111   |
| MCCPTA Office (FAX)  | 301-208-2003   |
| <b>Maryland PTA</b>  | <a href="http://www.mdpta.org">www.mdpta.org</a>               |
| Maryland PTA (Glen Burnie)                                 | 1-800-707-7972<br>410-760-6221                                 |
| Maryland PTA (Glen Burnie) (FAX)                           | 410-760-6344   |
| <b>National PTA</b>  | <a href="http://www.pta.org">www.pta.org</a>                   |
| IRS Forms ( <a href="http://www.irs.gov">www.irs.gov</a> ) | 800-829-3676   |
| Maryland Sales Tax Information (Baltimore)                 | 800-492-1751   |
| USPS Bulk Mail Information (Shady Grove Road)              | 301-670-6008   |
| Montgomery County Health Department                        | (Licensing)301-217-7272  |
| MCCPTA Treasurer   | <a href="mailto:treasurer@mccpta.com">treasurer@mccpta.com</a> |

**MCCPTA Treasurer’s Guidebook**  
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## **MCCPTA: PTA in Montgomery County**

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Founded in 1944, MCCPTA has grown from 15 PTAs to 192 local PTAs and PTSAs. This growth reflects the vital role PTAs have had - individually and in council – in meeting the needs of our children and families.

Local PTA Presidents and their MCCPTA Delegates serve as a link between the Montgomery County Council of PTAs and the local PTA by participating in MCCPTA Delegates Assemblies, working with their Cluster Coordinators and Area Vice Presidents, and sharing information between the two organizations. Delegates will have information about what is happening across the school system to share with the members of their local PTA and will bring the perspective of their local PTA to the discussions at the county level.

General MCCPTA meetings, Delegates Assemblies, normally are held on the fourth Tuesday of the month during the school year at 7:30 pm at Carver Educational Services Center in Rockville and are open to all PTA members. The privileges of introducing motions, debating, and voting are limited to the voting body, which consists of the delegates from local PTAs (the president, or alternate, and two accredited delegates) and the members of the MCCPTA Board of Directors (the officers, area vice presidents, cluster coordinators, and committee chairs). The monthly meetings provide an opportunity for delegates to present ideas, debate issues, become better informed, make personal contacts with other PTA leaders, and vote on MCCPTA business.

Area Vice Presidents and Cluster Coordinators will also coordinate meetings with their local respective PTAs to develop the relationship between the PTAs and discuss issues of concern across PTAs.

MCCPTA Presents!, special informational programs, usually are held from 6:30-7:30 pm on the fourth Tuesday of the month prior to the Delegates Assembly. This program is open to the public and is later broadcast on MCPS-TV.

## Important Dates for Treasurers

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|                      |   |
|----------------------|---|
| <b>June - August</b> | <ul style="list-style-type: none"> <li><input type="checkbox"/> Attend MCCPTA Spring Training</li> <li><input type="checkbox"/> <b>Ensure Financial Review is completed * <i>Send copy to Maryland PTA!</i></b></li> <li><input type="checkbox"/> <b>Pay Insurance Premium to Knight Insurance Services by June 30</b></li> <li><input type="checkbox"/> Create Draft Budget for Executive Committee Review</li> <li><input type="checkbox"/> Transfer Signature Authority for Check Signing</li> </ul> |
| <b>August</b>        | <ul style="list-style-type: none"> <li><input type="checkbox"/> Pay ICB Fees for Room Rental (all PTA events for school year)</li> </ul>  |
| <b>September</b>     | <ul style="list-style-type: none"> <li><input type="checkbox"/> Prepare Final Budget for Approval by Membership</li> <li><input type="checkbox"/> Attend MCCPTA Fall Training</li> <li><input type="checkbox"/> Remit Dues Payment to <u>Maryland PTA</u> and <u>MCCPTA</u> for PTA memberships sold to date</li> </ul>   |
| <b>Monthly</b>       | <ul style="list-style-type: none"> <li><input type="checkbox"/> Remit Dues Payment to <u>Maryland PTA</u> and <u>MCCPTA</u> for PTA memberships sold to date</li> <li><input type="checkbox"/> Coordinate Membership count &amp; dues with Membership Chair</li> </ul>  |
| <b>October</b>       | <ul style="list-style-type: none"> <li><input type="checkbox"/> Ensure all PTA Board members are paid members</li> </ul>  |
| <b>November</b>      | <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>File Federal Return: 990N, 990EZ, or 990 or Extension - Due 4 ½ months after end of fiscal year which is November 15 * <i>Send copy of return to Maryland PTA!</i></b></li> </ul>  |
| <b>December</b>      | <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>File Maryland Charitable Organization Registration Due December 31 * <i>Send copy or notice of exemption to Maryland PTA!</i></b></li> </ul>   |
| <b>March</b>         | <ul style="list-style-type: none"> <li><input type="checkbox"/> Remit Dues Payment to <u>Maryland PTA</u> and <u>MCCPTA</u> for PTA memberships sold to date * <i>March 31 deadline for membership award eligibility</i></li> </ul>   |
| <b>April</b>         | <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>File Personal Property Report Form or Extension Due April 15 * <i>Send copy to Maryland PTA!</i></b></li> </ul>  |
| <b>May</b>           | <ul style="list-style-type: none"> <li><input type="checkbox"/> Prepare for transition to new leadership</li> <li><input type="checkbox"/> Prepare records for Financial Review</li> <li><input type="checkbox"/> Remit any final Dues Payment to <u>Maryland PTA</u> and <u>MCCPTA</u> for PTA memberships sold to date</li> <li><input type="checkbox"/> Coordinate with Membership Chair</li> </ul>  |

## **The Role of the Treasurer**

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The treasurer is the authorized custodian of the PTA's funds. He/she receives and disburses all funds according to the local bylaws and the budget adopted by the membership. The essential "contract" for this activity is the association's annual budget.

The PTA president may appoint a budget committee that includes, and is often chaired by, the treasurer to prepare the proposed budget. The budget consists of two parts, anticipated income (receipts) and proposed expenditures. Income includes dues, fees from locally-sponsored programs, receipts from fund-raising events, bank interest, and other contributions. Expenditures include administrative expenses (e.g., dues for MCCPTA, Maryland PTA, and National PTA), publicity and correspondence, refreshments, convention registration, committee expenses, and special projects. Unspecified "contingency" accounts should be avoided as much as possible. The budget should be a financial statement of the local PTA's program. After the budget has been drafted, it should be presented to the PTA board of directors for approval (and perhaps modification) and then presented to the PTA membership for approval. During the year, changes in the budget resulting from variations in receipts or expenditures must be approved by the membership after being reviewed by the board of directors. The budget is a working document and must be revised with significant changes in expected revenues or expenses.

MCCPTA suggests that the budget be prepared one of two ways. The incoming Executive Committee and/or Board of Directors may meet after coming in to office in early July and develop a draft budget. This budget would be brought to the general membership for approval at the first PTA general membership meeting of the year. Until the point at which the general membership votes, expenditures for usual and customary expenses, e.g., projects and programs the PTA has conducted traditionally, could be made within the bounds of prior year expenditures. Such expenditures could include summer membership mailings, Back-to-School events, etc. If possible, reimbursements would be held until the budget was formally adopted.

Alternatively, a PTA could elect to create a budget before the next fiscal year begins, at the end of the school year, and be approved at the last general membership meeting of the year. Such a budget should be created by both incoming and outgoing officers. This method enables a PTA to operate with an approved budget over the summer, albeit potentially preliminary. Depending on the goals set by the PTA board of directors over the summer, an amended, final budget could be prepared for the upcoming school year and approved at the first general membership meeting of the school year. The general membership must vote to approve the budget and any revisions.

Key requirements to remember:

- ❑ All financial transactions should be handled promptly and accurately.
- ❑ All expenditures must be paid by check—with two signatures—never by cash. The treasurer should be able to show a cancelled check along with a receipt, voucher (request for payment), or invoice for all expenditures, so that the auditor/reviewer will be able to verify that funds were disbursed properly. (A sample request for payment is included at the end of this Guidebook.)
- ❑ Currently, on-line banking and PTA credit cards are not allowed under our bylaws.
- ❑ A statement of expenses compared to the budget and change in bank accounts (statement of cash flow) should be presented to the board or directors and the PTA membership at each meeting.
- ❑ The books should be audited/reviewed annually or anytime there is a change in treasurer or authorized check signer.
- ❑ The treasurer and others who handle the PTA funds must be bonded.
- ❑ PTA funds must be kept separate from school funds or personal funds.
- ❑ Funds should be deposited the day they are received.
- ❑ PTAs may only have one treasurer. Bonding is only for the officer, and not any administrative assistant to the treasurer.

The PTA is not required to expend all of its income in the year received, but members appreciate funds raised by them being spent on their children the year the funds are raised. Each PTA should carry over just enough funds to pay expenses (such as summer mailings) through the summer and until the first fundraiser and/or dues collection. A PTA should not be accumulating and carrying forward large amounts of money each year. Without rent obligations and/or payroll, a carryover balance of \$2,500-\$5,000 is sufficient; more than that is not recommended.

### **PTA is a Business**

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The PTA is a business entity, incorporated in the state of Maryland. As such, and especially as a non-profit under the corporate umbrella and 501(c)(3) status of Maryland PTA, as determined by the IRS, the PTA must remain in good standing with Maryland PTA AND meet all Federal and state filing requirements. Please do not hesitate to contact the MCCPTA Treasurer if at any time the President or Treasurer has questions or needs additional information.

Information about the status of the PTA as a business entity in the state of Maryland is available on the Maryland State Department of Assessment and Taxation web site: [http://sdatcert3.resiusa.org/ucc-charter/CharterSearch\\_f.aspx](http://sdatcert3.resiusa.org/ucc-charter/CharterSearch_f.aspx)

### **Financing PTA Activities**

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PTA funds are means to fulfill the local PTA's purposes and goals and provide services to its members. The income of the local PTA is not a supplement to the budget of local schools. The PTA is not to supply funds for items and/or services that are the responsibility of MCPS.

Primary PTA expenditures include:

- The cost of communications, including a domain and website, a good newsletter, electronic communications, summer membership mailings, and other media to keep all parents informed and involved;
- Funds for leadership, committee, and administrative expenses (stationery, postage, hospitality, preparation of testimony and reports, etc.) so that the organization can function effectively;
- Officers' and members' expenses for PTA conventions, conferences, training and the annual MCCPTA Presidents and Principals Dinner; and
- Recognition and appreciation for those who have worked for the PTA and for children, including Maryland PTA honorary life memberships.

Remember that the county, state, and National portion of members' dues do not belong to the local PTA. They should be shown in reports as receipts and disbursements.

Additional expenditures for local PTA-sponsored activities may include:

- Student programs that support the goals of the PTA;
- Cultural arts programs;
- Volunteer activities, and supplies for tutoring programs;
- Student scholarships to participate in a PTA sponsored event; and
- Staff appreciation programs and activities.

For more information on the proper use of PTA funds, see Maryland PTA's Cash Encounters.

*Special Programs* Many Montgomery County PTAs sponsor before-school or after-school programs. These programs should be operated on a not-for-profit basis with careful program development and evaluation. Parents of participating students may pay the fees for these programs through the PTA. Since the PTA treasurer is responsible for all money collected under PTA auspices, money collected for these



programs should be deposited in the PTA bank accounts. In addition, the financial reporting system used by the treasurer should be sufficiently detailed so that the income and expense transactions associated with these special programs are clearly identified in the financial reports.

## **Insurance**

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Maryland PTA requires each local PTA to have general liability and bonding insurance as well as directors and officers insurance and has inserted language to that effect in to the PTA bylaws. Please be sure to budget an amount (approximately \$204) for the insurance payment

Knight Insurance Services is Maryland PTAs insurance carrier for the 2016-2017 year. Invoices and statements are mailed to the local units in the Spring. The insurance enrollment period is aligned with the PTA fiscal year. Payment is due by June 30 to cover the next fiscal year. A \$25 late payment will be assessed to any invoice not paid by July 1. The enrollment form can also be found at [www.mdpta.org](http://www.mdpta.org). An insurance summary and certificate of insurance will then be issued to each insured PTA.

Knight Insurance Services publishes an insurance summary and loss prevention guide. It refers to Red Light, Yellow Light and Green Light activities. Red Light activities are prohibited. Yellow Light refers to activities where certain conditions must be met and the local PTA must consult with the insurance broker in advance of engaging in any of those activities. Green Light activities are approved. The "Insurance and Loss Prevention Guide" listing these activities is available on the Maryland PTA website.

The Knight Insurance Services annual premium is currently (2016-2017) \$204 for each local PTA. Please include a late payment fee of \$25 if payment is made after July 1st.

Contact the Maryland PTA Office Administrator at [officeadministrator@mdpta.org](mailto:officeadministrator@mdpta.org) or 410-760-6221 with questions regarding premium payments.

Knight Insurance Services, Inc.  
North Brand Blvd., Suite# 1000  
Glendale, CA 91203  
MD License# 2145628

## **County, State, and National PTA Dues Requirements**

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Each local PTA unit is chartered by the Maryland PTA and the National PTA. Pursuant to local PTA bylaws, a PTA must pay National and State dues to stay in good standing. PTAs in Montgomery County also agree to participate in the County Council of PTAs (MCCPTA) and pay dues to MCCPTA.

- In accordance with National PTA requirements, PTA membership is available to individuals only (i.e., no "family" memberships). "Family" memberships, if offered, must explicitly state how many individual memberships are included and dues must be remitted to MCCPTA, Maryland PTA, and National PTA for each individual member.
- Your PTA should set dues annually during the fiscal year they will be collected, be affordable by those in your school community, and be in accordance with the goals of your board of directors. (See MCCPTA Membership Guidebook for additional guidance on setting the cost of dues.)

### ***Dues Payments***

Each local PTA must make dues payments to MCCPTA and Maryland PTA in order to remain in good standing each year; otherwise, the PTA will not receive National PTA material or be able to participate in programs such as Reflections. Payment of dues is required to receive credential cards for the Maryland PTA annual convention. In addition, if a PTA is no longer in good standing, Maryland PTA is required to notify the IRS that the PTA is no longer covered by the tax-exempt status conferred by being a PTA in Maryland. Collect memberships ONLY for the current school year.

#### ***2016-17 Dues (per member - parent, teacher, or student)***

- MCCPTA: \$1.00
- Maryland PTA: \$2.00
- National PTA: \$2.25

### **County:**

- Make checks payable to "MCCPTA" and send with the dues voucher to the MCCPTA office (see cover for address).
- A copy of the "MCCPTA Dues" voucher is located in the back of this Guidebook and on the MCCPTA website on all membership-related pages.
- The voucher form and your PTA's checks should be sent to the MCCPTA office on a monthly basis. PTAs should make a dues payment to MCCPTA at the same time the PTA is making payment to Maryland PTA.
- MCCPTA will distribute MCCPTA delegate voting cards to the president when the first dues to MCCPTA are received.

### **State/National:**

- State and National PTA annual dues are paid together to Maryland PTA.

- Make checks payable to Maryland PTA and send to 5 Central Avenue, Glen Burnie, MD, 21061
- Maryland PTA sends membership cards based on the previous year and will invoice each local PTA monthly.
- Remember to pay Maryland PTA only for the amount of memberships sold during that month.
- Return any unused membership cards to Maryland PTA by March 31st.
- There are no refunds for overpayment; do not pay the entire invoice unless and until all membership cards have been sold.
- If additional cards are needed, send a check to Maryland PTA with the invoice requesting additional membership cards.

### **Incorporation**

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Maryland PTA now requires ALL local PTAs to be incorporated whether or not the local PTA bylaws have been amended to require incorporation. Local PTAs that are not yet incorporated should contact the Maryland PTA office at 410-760-6221 or email [office@mdpta.org](mailto:office@mdpta.org) to ask for an Incorporation Packet or Revival Packet. Maryland PTA has a very specific form for local PTAs and can assist in completing the necessary forms.

The advantage of incorporation is its ability to shield from liability; however, incorporation requires that an annual Personal Property Return be filed with the Maryland Department of Assessments and Taxation. PTAs should receive a Personal Property Report form, due by April 15. If this form is not received, check the incorporation status at [www.dat.state.md.us](http://www.dat.state.md.us). Keep in mind that a \$25 late fee will be incurred each month for late filing.

### **Employer Identification Numbers**

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The Internal Revenue Service requires that all PTAs have an Employer Identification Number (EIN) and that the Maryland PTA is notified of that number. The reason for this requirement is that Maryland local PTAs are part of a group to which a blanket income tax exemption has been given. The EIN (a 9-digit number beginning with 52 or 23) is an organization's equivalent to an individual's social security number. If you are uncertain about your EIN, the Maryland PTA office has a listing of those numbers, and the MCCPTA office has on record EIN numbers for most PTAs.

Website for Maryland Tax Exempt organizations: <http://www.sos.state.md.us/Charity/Non-Profit.htm>

## **Federal Tax Requirements**

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On May 28, 1969, the Internal Revenue Service granted a blanket exemption to all Maryland state, county, and local PTA units under Section 501(c)(3) of the Internal Revenue Code. As a result, donations to your PTA are tax-deductible.

The Maryland PTA is required to inform the IRS of changes in status of local PTAs, including new units formed, units discontinued, and units no longer in good standing. Discontinued units and units not in good standing lose their tax-exempt status as a nonprofit organization.

A PTA's gross receipts includes dues, contributions, interest on accounts, amounts taken in by fund-raising activities, and fees collected for after-school programs such as Foreign Languages in the Elementary Schools (FLES). As of the 2010 tax year, for returns filed in 2011 or later, PTAs with an annual gross income of more than \$50,000 (formerly \$25,000) must file Form 990 and Schedule A. If a PTA's gross receipts are less than \$200,000 and total assets are less than \$500,000, the PTA may file Form 990-EZ instead of Form 990. If gross receipts are \$50,000 or less, the PTA must electronically submit Form 990-N, also known as the e-Postcard. Refer to the instructions for IRS Form 990EZ for complete details on filing requirements. In addition, the "Money Matters" section of the Annual Resources for PTAs from National PTA provides examples and additional information. The filing deadline for the Form 990EZ is 4.5 months after the end of your fiscal year. For PTAs whose fiscal year ends June 30, the return is due by November 15. Late filing or a failure to file may result in a penalty.

For step by step instructions on completing your federal return, see National PTA's Money Matters sent in the summer to each local PTA who registers for the Back to School kit or found online at [www.pta.org](http://www.pta.org)

## **Charitable Donations to PTAs**

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A federal law that became effective on January 1, 1994 affects PTAs, which receive charitable donations. Since PTAs in Maryland, by virtue of their IRS 501(c)(3) status, are charitable organizations, gifts to PTAs are tax-deductible for the donors. The law requires that the charity (the PTA) send a written receipt to a donor for any charitable contribution of \$250 or more. Thus, the taxpayer may no longer rely solely on a cancelled check to substantiate such a cash contribution, and the taxpayer's deduction may be disallowed in an audit without such documentation. In general, the \$250 threshold applies to each donation, not to the sum of several donations made by the same donor at different times. The receipt must be sent by the charity to the donor, not to the IRS. There is no requirement for the charity (the PTA)

to report the gift to the IRS. There is also no prescribed format for the written acknowledgment of the gift, except that the acknowledgment should be sufficient to substantiate the amount of the contribution.

The law also dictates the disclosure requirements by charities to donors for quid pro quo contributions. An example of a quid pro quo contribution is where the donor gives a charity \$100 for a concert ticket valued at \$40. The law now requires the charity to furnish a disclosure statement to the donor for any quid pro quo contribution in excess of \$75. In the above example, the contribution is \$100 (thus requiring a disclosure statement), even though the donor's tax deduction is only \$60. The \$75 threshold applies to each transaction, not to the sum of several such transactions occurring at different times. For quid pro quo contributions, the charity should provide the donor with a good-faith estimate of the value of the goods or services that the donor received. (A sample form is located in the back of this Guidebook.)

Charities, such as PTAs, which fail to comply with the provisions of this law are subject to financial penalties by the IRS. For more information on this law, see IRS Publication 1771 (Charitable Contributions - Substantiation and Disclosure Requirements) or Sections 6701 and 6115 of the IRS Code.

**Charitable Contribution Guideline:** If a donation is \$75.00 or more, issue a contribution receipt – regardless of the value of the goods exchanged for the donation. The time expended writing receipts will certainly be less than any penalty the IRS may impose! Sometimes a W-9 form is requested for a donation. This can be pulled from the IRS website, and should include PTA EIN# and name of the individual/organization and address.

### **Registration with the Secretary of State – Charitable Organizations Division**

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Under the Maryland Charitable Solicitations Act (Title 6 of the Business Regulation Article of the Annotated Code of Maryland), parent-teacher organizations, which solicit and receive more than \$25,000 in charitable contributions, are required to register (and annually renew the registration) with the Charitable Organizations Division of the Office of the Secretary of State. There are no filing requirements for PTAs, which receive less than \$25,000 in charitable contributions; however, the PTA should submit a statement to Maryland PTA stating that it did not receive \$25,000 in contributions and is exempt.

The level of charitable contributions is determined by adding lines 1(a), 9(a) and 10(a) of the PTA's 990, or lines 1, 6(a) and 7(a) of the 990-EZ.

More information is available by visiting the Secretary of State's website: [www.sos.state.md.us](http://www.sos.state.md.us).

## **Tax and License Requirements: Maryland**

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The tax issues at the State level relate to sales taxes, personal property taxes, and possibly, amusement taxes.

### **Sales Tax**

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The State of Maryland does not exempt PTAs from sales tax; as of July 1, 2013, PTAs will be exempt from taxes for resale and for taxes for use and consumption. PTA accounts held before July 1, 2013 should be closed; see instruction in the Treasurer's Toolkit on [www.mccpta.org](http://www.mccpta.org). PTAs must pay sales tax when purchasing anything for its own use. PTAs do not have a tax exemption number and in general are not eligible to use a school number. PTAs are not eligible to obtain a non-profit exemption number. There is, however, one exception to the prohibition on the PTA's use of the school's tax exemption number. An exemption has been created for the sale of tangible personal property to a PTA if the PTA contributes the property to a public school. For this limited situation, a PTA may use the exemption number of its school in order to claim the exemption. In other words, if a PTA purchases something for a school, the purchase should be made through the school's account using its tax-exempt number. The school should have documentation of the purchase to the PTA for its records.

The Maryland Sales and Use Tax Division will provide a form to close an existing PTA sales and use tax account. For more information call: 410-767-1300 or 1-800-492-1751; email: [taxhelp@comp.state.md.us](mailto:taxhelp@comp.state.md.us).

The Sales and Use Tax Division is located in Baltimore at the following address:

State of Maryland  
Sales and Use Tax Division  
301 W. Preston Street  
Baltimore, Maryland 21201-2383  
410-225-1300 or 800-492-1751 (toll-free in Maryland)

If there are questions about tax liabilities, call or email the MCCPTA treasurer or the Maryland PTA office.

### **Admissions and Amusement Tax**

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Admissions and amusement taxes are sometimes imposed by the various governmental subdivisions in Maryland on the gross receipts from admissions to any event involving performances, the use of sporting or recreational equipment, and games of entertainment.

However, Maryland PTAs, by virtue of their 501(c)(3) status, are exempt from collecting this tax on their events if the operator or entertainer is not entitled to share in the gross receipts on a percentage basis. Thus, a PTA, which runs an event normally subject to the amusement tax, should reimburse the operator or entertainer on a flat rate, rather than percentage, basis; otherwise, the amusement tax must be collected and remitted to the State.

If the amusement tax must be collected, the PTA should register in advance of the event by filing Form ST 705 with the Sales and Use Tax Division at the address listed above. The tax rate varies with the locality since the taxes are imposed by the localities (and collected by the State). A current rate chart can be obtained from the Sales and Use Tax Division.

### **Personal Property Tax**

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Corporate status in Maryland requires that a Personal Property Return be filed each year. As a result of a PTA's non-profit status there is no filing fee. The return will be mailed to the PTA's address of record and is due on April 15. There are late filing penalties ranging from \$30 to \$500 plus interest. Since PTAs are Domestic Non-Stock Corporations, the ID# Prefix is "D". The Federal Principal Business Code is "83000". For most PTAs the form is easy to prepare since no property is owned, and no tax is due. MAKE SURE TO SEND A COPY TO MDPTA WITHIN 30 DAYS OF THE APRIL 15TH FILING DEADLINE.

NOTE: An automatic extension may be filed by April 15, which extends the filing deadline to June 15. You can file this extension online at <http://www.dat.state.md.us/sdatweb/personal.html>. YOU MUST STILL SEND A COPY TO MDPTA WITHIN THE 30 DAYS AS REQUIRED UNDER BYLAWS.

### **Benefit Performance and Food Service Licenses**

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There is a Special Food Service License and a Benefit Performance permit. The benefit performance covers such "activities as indoor or outdoor carnivals, fairs, dance, bazaar, concert, contest, bingo, picnic, card party, lecture, barbeque or dinner, exhibition, to which the public is invited or admitted with or without charge for such admission, the net proceeds of which benefit performance shall... be donated to the sponsoring organization." The cost of the permit is \$44.00 per event. Please note that this does not cover schools within the Rockville or Gaithersburg city limits. You should call the City Government to see if special permits are required. For more information call: 240-777-6240.

To acquire a food permit call: 240-777-3986. You can apply for a per event permit at \$15.00 or \$35.00 for a one year license. It does not apply to schools within the city limits of Rockville or Gaithersburg. Again, you should call the City Government to see what special permits are required.

For more information on these licenses, call the Montgomery County Health Department (Licenses and Permits) at 240-777-3986.

### **Bulk Mailing Permits**

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PTAs may apply for a bulk mailing postal permit, which can save substantial money. This permit can be used when mailing 200 pieces or 50 pounds of like mail at one time. A permit costs \$150.00 per year plus an initial application fee. Contact the U.S. Postal Service Suburban General Mail Facility, 16501 Shady Grove Road (301-670-6008) for an application form and other information. If the post office requests a copy of the IRS tax exemption ruling for Maryland PTAs, it can be obtained from the MCCPTA treasurer.

### **Maryland PTA Requirements**

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**Is your local a Unit in Good Standing?** (Refer to Article IV of your local bylaws)

- Current Bylaws - Bylaws have been reviewed and/or amended and submitted to MDPTA for approval within the last three years.
- Payment of Membership Dues to Maryland PTA (\$4.25 per member-total) are remitted to the Maryland PTA office on a monthly basis (Maryland PTA forwards a portion to National PTA).
- Maintain membership of at least 25 members.
- Holds an EIN (Employer Identification Number) from the IRS on file with Maryland PTA.
- Currently incorporated in the State of Maryland - Contact Maryland PTA for incorporation status.
- Incorporation requires that a Personal Property Tax report is submitted yearly to the State of Maryland.
- Submit name and address of PTA President, Treasurer and Secretary to the Maryland PTA office.
- Treasurer and one other Board of Directors member attend PTA financial training.
- File the appropriate federal tax form with the IRS, 4.5 months after end of fiscal year and submit copy to Maryland PTA (990, 990EZ, etc.) within 30 days of filing.
- Remit payment for insurance by designated date.
- Submit the Maryland Charitable Organization renewal (or application) by December 31 annually, and send a copy of that renewal or notice of exemption to Maryland PTA.



- Complete a Financial Review/audit at the close of each fiscal year or upon a change of Treasurer and submit copy to Maryland PTA within 120 days of the end of the fiscal year.
- Maryland PTA requires that local PTAs submit copies of financial reviews and 990s annually

Being a unit in good standing allows your local unit to be eligible for membership awards, credential cards for National PTA Convention and Maryland State Convention and/or participate in the business of the organization.

### **Accounting Procedures**

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**Maryland PTA bylaws require that each check be signed by two people.** This protects you and the PTA. Usually the signatories are the treasurer and president with another officer listed as a signatory in case the president is not available.

#### **Never sign a blank check.**

A treasurer must be able to account for every penny received or spent. Funds should be deposited, and bills paid promptly. Each transaction should be recorded at the time it is made, and supporting documents should be filed in an orderly system. The system used depends upon the treasurer and the auditors. Computerized accounting systems are encouraged, but not mandatory.

The following set of records is an example of an adequate accounting system:

1. A ledger listing all receipts, arranged by date of action. A separate column can be provided for each income category defined in the budget, in conjunction with a running total of all income.
2. A ledger listing disbursements. A separate page can be provided for each expenditure category in the budget. The bottom line on each budget item should show expenditures to date, which can be compared with the amount budgeted for that category.
3. A checkbook, with complete check stubs defining which accounts have been charged with the disbursements. The bottom line of the stubs should show the total funds remaining in the checking account.
4. A monthly treasurer's report summarizing the income and expenditures compared with each budget category, for each month during the year.
5. A file of supporting documents (invoices, vouchers, etc.) arranged by date of transaction, perhaps in monthly file folders.

One notebook can contain all the ledger sheets.

For the income ledger page, provide columns for date of transaction, description of the receipt, each income-source listed in the budget (separate columns), and total-to-date.

For disbursements, prepare one page for each category of budget disbursements. On each page, provide separate columns for date of transaction, check number, description of disbursement, amount of disbursement, and total-to-date. At the top of the page, show the amount budgeted to the category.

***For each receipt:***

- Date and enter the receipt transaction in the income ledger page.
- Provide a receipt to the source of the income.
- Prepare a bank deposit slip listing all cash and checks, and make the deposit promptly.
- Enter the date and amount of deposit on the latest check stub, and update the stub to show the funds now in the checking account.

***For each disbursement:***

- Date and enter each disbursement on its appropriate ledger page. Record the invoice number (if any) in the ledger. Develop a standard form by which requests for expenditures are submitted to you.
- Write the check. On the check stub, identify the account charged with the disbursement, and update the check stub to show the unencumbered funds remaining in the checking account. Record on the originating document (invoice, etc.) the date and number of the check. File the documents by date.

At the end of each month, prepare a treasurer's report. At the beginning of the year, prepare a master report form to be filled in each month. Make three columns: year's budget, the current month's action, and year-to-date. The top half of the page should show income (i.e., receipts) and the bottom half expenditures. List each category of the budget. Make enough copies of the form so that one can be completed each month.

From the ledger pages, complete the total activity (income or expenditures) in each budget category for the current month. List this in the "current" column of the report form. Add the new "current" figures to their respective year-to-date figures in the previous month's report. Record these in the "year-to-date" column of the report form. Compute totals for the "current" and "year-to-date" columns for receipts and expenditures. Verify the report by comparing its net change in income and expenditures with the appropriate check stubs and the bank statements.

### **Computerized Record-Keeping**

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For both accuracy and convenience, treasurers are encouraged to use accounting programs such as QuickBooks or QuickBooks Online whenever possible. Several approaches have been used with success: spreadsheets, general purpose money management programs, and special purpose programs written specifically for small organizations like PTAs. Whichever approach is used, the purpose is the same: to automate the tracking of cash flow and the generation of various reports. Some of the money management programs can also write checks, depending on the equipment that the user has available. In addition, software is available to help in the preparation of deposit slips, which can involve large numbers of checks after fund-raisers or membership drives. The cost of automation varies, since some programs are distributed commercially. However, the expenditure of a reasonable amount of money by a PTA for a computer program for its treasurer is considered by MCCPTA to be a legitimate operating expense. For more information on what is available, contact the MCCPTA treasurer.

### **Financial Reporting**

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The local PTA's bylaws stipulate the frequency of treasurer's reports. A monthly report to the board of directors should be provided, as well as reports at every meeting of the executive committee and general membership. Categorical reports may be presented to the general membership; more detailed reports are strongly suggested for the board of directors.

NOTE: Bank accounts should be reconciled monthly and reconciliation reports reviewed by the President with monthly Treasurer's reporting.

### **Contents of the Treasurer's File**

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According to Maryland PTA, the PTA treasurer's file should include the following items:

- A copy of the PTA bylaws with relevant sections highlighted,
- A copy of the budget adopted by the membership
- A receipt book to acknowledge money received for the PTA,
- Checkbook to disburse funds as authorized,
- Treasurer's account books, ledgers, and/or computer software to keep the financial records of the PTA,
- Federal Employer Identification Number (EIN) and the Maryland IRS Group Exemption number "1999", copies of filed Form 990 or 990EZ, and other required IRS forms,
- A Copy of the Articles of Incorporation and reports filed with the state.

- A copy of “Money Matters” section from the National PTA Annual Resources for PTA’s, Maryland PTA’s Leadership Handbook Finance Section and “Cash Encounters”,
- Required historical PTA financial records as defined in the Record Retention Timetable,
- Copies of minutes and plans of work for this fiscal year,
- Copies of Personal Property Returns, which have been filed.
- Copies of the Maryland Charitable Organization filings.

### **Audit/Review**

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Local PTA bylaws require an audit or financial review of the financial records annually at the end of the fiscal year, and if there is a mid-year change of treasurers. The audit committee should be named in the Spring and convened as soon as possible after the close of the fiscal year; no transactions should take place in the intervening time. A statement should be obtained from the bank as of the same date. All records should be made available to the committee including bank statements, vouchers, check stubs, ledgers, financial reports, reports to the Government, outstanding debts, and other material requested by the committee. Following the audit, the committee should prepare a written report indicating whether the records are complete and accurate, with advice for change if necessary. A copy must be sent to Maryland PTA by October 31 each year.

Unless specified by the PTA's bylaws, there is no requirement that the audit be performed by a CPA. In fact, the "audit" is not a strict audit in the sense defined by CPAs, but rather a financial review. That said, the Charitable Solicitation Division of the State of Maryland does require an “audit by an independent CPA if contributions are \$500,000 or more” and a “review by an independent CPA if contributions are at least \$200,000 but less than \$500,000”. For the purpose of determining the registration fee and the requirement for an audit or review by a CPA, charitable contributions are computed by the instructions on the IRS form 990 or IRS form 990EZ.

**MCCPTA Dues Form Sample**

This form is available at [www.mccpta.org](http://www.mccpta.org) on every page that has membership-related information. PTAs may also copy this page and use the form below. After completing the form, return the bottom portion to the MCCPTA office, 12900 Middlebrook Road, 3<sup>rd</sup> Floor, Germantown, MD 20874 through US mail or through the Pony mail system to MCCPTA at URSC, 3<sup>rd</sup> Floor, Germantown. Keep the top portion for your records. **It is strongly recommended that PTAs submit payment to MCCPTA when payment is submitted to Maryland PTA. This practice will ensure consistency in membership records between MCCPTA and Maryland PTA.**

|  |                |  |             |
|--|----------------|--|-------------|
| <b>MCCPTA Dues Payments 2016 - 2017</b>  |                |  |             |
| <b>Local PTA Receipt - Keep this portion for your records</b>                        |                |  |             |
| Name of PTA: _____   |                | Level: <input type="checkbox"/> Elem <input type="checkbox"/> Middle <input type="checkbox"/> High |             |
| Number of Members: Parents _____   | Students _____ | Teachers _____   | Total _____ |
| Amount Remitted (\$1.00 per member): \$ _____  |                | Check #: _____   |             |
| PTA Treasurer: _____   |                | Phone Number: _____  |             |
| <input type="checkbox"/> Initial Payment <input type="checkbox"/> Additional Payment |                |  |             |

|   |   |
|---|---|
| <b>MCCPTA Dues Payments 2016- 2017</b>  |   |
| <b>Remit this portion to MCCPTA</b>   |   |
| Name of PTA: _____ Level: <input type="checkbox"/> Elem <input type="checkbox"/> Middle <input type="checkbox"/> High |   |
| Number of Members: Parents _____  | Students _____ Teachers _____ Total _____ |
| Amount Remitted (\$1.00 per member): \$ _____ Check #: _____  |   |
| PTA Treasurer: _____ Phone Number: _____  |   |
| <i>For MCCPTA Office Use Only:</i>  |   |
| <input type="checkbox"/> Initial Payment <input type="checkbox"/> Additional Payment _____                            | Date Rcvd:                                |

**SAMPLE Financial Documents**

Montgomery cPTSA  
 Financial Report for 20\_\_-20\_\_  
 For Period 9/30/20\_\_  
 \_\_\_\_\_, Treasurer

| <b>INCOME</b>           | <b>BUDGET</b>      | <b>YEAR-TO-DATE</b> | <b>CURRENT</b>     |
|-------------------------|--------------------|---------------------|--------------------|
| Dues                    | 2,900.00           | 2,421.35            | 2,246.35           |
| Fund-raisers            | 13,000.00          | 0.00                | 0.00               |
| Interest                | 200.00             | 59.79               | 18.43              |
| Other Income            | 0.00               | 2.00                | 0.00               |
| Student Activities      | 1,400.00           | 861.68              | 861.68             |
|                         |                    |                     |                    |
| <b>TOTAL INCOME</b>     | <b>\$17,500.00</b> | <b>\$ 3,344.82</b>  | <b>\$ 3,126.46</b> |
|                         |                    |                     |                    |
| <b>EXPENSES</b>         | <b>BUDGET</b>      | <b>YEAR-TO-DATE</b> | <b>CURRENT</b>     |
| Activity Night          | 500.00             | 0.00                | 0.00               |
| Awards                  | 100.00             | 0.00                | 0.00               |
| Cultural Arts           | 1,200.00           | 0.00                | 0.00               |
| Dues                    | 1,100.00           | 1,012.50            | 1,012.50           |
| Fund-raisers            | 8,000.00           | 5.00                | 0.00               |
| Gifted and Talented     | 200.00             | 90.00               | 0.00               |
| Hospitality             | 900.00             | 143.59              | 0.00               |
| Insurance               | 200.00             | 185.00              | 0.00               |
| Newsletters             | 400.00             | 54.82               | 1.00               |
| Office Expense          | 600.00             | 300.00              | 0.00               |
| Social Action Committee | 200.00             | 0.00                | 0.00               |
| School Gift             | 2000.00            | 0.00                | 0.00               |
| Student Activity        | 1,600.00           | 227.32              | 227.32             |
| Supplies                | 200.00             | 16.00               | 16.00              |
| Teacher Training        | 500.00             | 0.00                | 0.00               |
| Telephone               | 100.00             | 91.27               | 0.00               |
|                         |                    |                     |                    |
| <b>TOTAL EXPENSES</b>   | <b>\$18,800.00</b> | <b>\$2,125.50</b>   | <b>\$1,256.82</b>  |

| <b>CASH SUMMARY</b>         |            | <b>SAVINGS</b> | <b>CHECKING</b> |
|-----------------------------|------------|----------------|-----------------|
| Cash on Hand 7/1/           | \$6,120.63 | \$1,808.40     | \$4,312.23      |
| (+) 20__-20__ Receipts      | 3,344.82   |                |                 |
| (-) 20__-20__ Disbursements | 2,125.50   |                |                 |
| Cash on Hand 1/30/          | \$7,339.95 | \$4,368.19     | \$2,971.76      |

~ SAMPLE ~  
**PTA AUDIT REPORT FORM**  
**Local PTA Name**  
**Fiscal Period**

|   |          |
|---|----------|
| Balance on Hand (Date of last audit or end of previous fiscal year)       | \$ _____ |
| Receipts (from last audit to date of audit or entire fiscal period)       | \$ _____ |
| Total Cash (Add Balance on Hand and Receipts)                             | \$ _____ |
| Disbursements (from last audit to date of audit or entire fiscal period)  | \$ _____ |
| Balance on Hand (Date of end of audit period or end of the fiscal period) | \$ _____ |

**Reconciliation of Balance on Hand**

Latest Bank Statement Balance: Date \_\_\_\_\_ \$ \_\_\_\_\_  
(sum of all accounts at the end of the audit period)

Outstanding Checks:  
(List check numbers) . . . . . Amount

Total Outstanding Checks \$ \_\_\_\_\_

Total Outstanding Deposits \$ \_\_\_\_\_

Balance in Bank Accounts (Statement Balance - Outstanding Checks + Outstanding Deposits)  
\$ \_\_\_\_\_

**Audit Statement**

We have examined the books of the treasurer of \_\_\_\_\_ PT(S)A  
for the period \_\_\_\_\_ to \_\_\_\_\_ and find them to be

- \_\_\_\_\_ correct
- \_\_\_\_\_ incomplete
- \_\_\_\_\_ incorrect

\_\_\_\_\_ substantially correct with the following adjustments:

\_\_\_\_\_

Date audit completed: \_\_\_\_\_

Auditors' signatures: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attach Balance Sheet, Profit & Loss Statement (with approved Budget vs Actual) and submit to Maryland PTA.

~ SAMPLE ~  
Request for Payment  
\_\_\_\_\_ PTA

Please make check payable to: \_\_\_\_\_

Amount: \$ \_\_\_\_\_ Date: \_\_\_\_\_

Committee/Activity: \_\_\_\_\_

Purpose: \_\_\_\_\_

Itemization of Expenses:

| Account | Vendor | Description | Amount |
|---------|--------|-------------|--------|
|         |        |             |        |
|         |        |             |        |
|         |        |             |        |
|         |        |             |        |
|         |        |             |        |
|         |        |             |        |
|         |        |             |        |
|         |        |             |        |

Check Requested By: \_\_\_\_\_  
Signature & Date

Committee Chairperson's Approval: \_\_\_\_\_ Officer's Approval \_\_\_\_\_  
Signature & Date Signature & Date

**\*\*Receipts MUST be attached.\*\***  
\*\*\*\*\*

Paid by Check No.: \_\_\_\_\_ Date: \_\_\_\_\_



~ SAMPLE ~  
REQUIRED FOR  
**Contributions over \$75.00**  
**When Donor Receives Goods or Services**

This acknowledges receipts of the following described property from you as a charitable contribution made on \_\_\_\_\_, 20\_\_ to the \_\_\_\_\_ PT(S)A:

\$ \_\_\_\_\_ Cash Contribution

We have provided you with goods or services in exchange for this contribution. Our estimate of the fair market value of these goods or services is \$ \_\_\_\_\_. This means the net amount of your contribution, which may be a charitable contribution for federal income tax purposes is \$ \_\_\_\_\_.

We are required by law to provide this information to you. The charitable deduction is limited to the excess, if any, of your contribution over the face value of the goods or services provided to you.

Please retain this document for your records. It is an important document necessary for any available federal income tax deduction for this contribution.

|                  |  |       |
|------------------|--|-------|
| _____, President |  | Date: |
|------------------|--|-------|

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~ SAMPLE ~  
REQUIRED FOR  
**Contributions over \$250.00 and over**  
**Donor Receives No Goods or Services**

This acknowledges receipts of the following described property from you as a charitable contribution made on \_\_\_\_\_, 20\_\_ to the \_\_\_\_\_ PT(S)A:

\$ \_\_\_\_\_ Cash Contribution

We have not provided you with any goods or services in exchange for this contribution.

Please retain this document for your records. It is an important document necessary for any available federal income tax deduction for this contribution.

|                  |  |      |
|------------------|--|------|
| _____, President |  | Date |
|------------------|--|------|

~ SAMPLE ~

**Blanket Resale Certificate**

*[Date]*

This is to certify that all material, merchandise, or goods purchased by the undersigned from

*[Merchant Name and Address]*

after *[Date]* are purchased for the purpose of resale as tangible personal property.

This certificate shall be considered a part of each order, which we shall give, provided such order bears our Maryland Sales Tax Registration Number. This certificate is to continue in force until revoked.

Purchaser: *[PTA Name and Address]*

Maryland Sales Tax Registration Number: *[xx-xxxxxx]*

\_\_\_\_\_  
*[Name]*, Treasurer

*Please note that additional information for PTA treasurers is provided by National PTA ("Money Matters") and Maryland PTA ("Cash Encounters"). Updated versions are sent to each local PTA in the summer so make sure to ask your PTA president for them. The National ([www.pta.org](http://www.pta.org)) and Maryland ([www.mdpta.org](http://www.mdpta.org)) PTA websites include additional information for treasurers. Passworded websites use the password found on the back of your PTA membership card.*

## Record Retention Guidelines

|                                                                                                                                                                |             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Accounts payable records .....                                                                                                                                 | 7 years     |
| Annual audit reports.....                                                                                                                                      | Permanently |
| Articles of Incorporation.....                                                                                                                                 | Permanently |
| Bank reconciliations.....                                                                                                                                      | 1 year      |
| Bylaws, including all amendments .....                                                                                                                         | Permanently |
| Cash receipt records.....                                                                                                                                      | 7 years     |
| Checks (canceled) (see exception, next line).....                                                                                                              | 7 years     |
| Checks (canceled) for important payments, i.e., taxes, special contracts, etc.<br>(checks should be filed with the papers pertaining to the transaction) ..... | Permanently |
| Contracts and leases (expired) .....                                                                                                                           | 7 years     |
| Contracts and leases still in effect.....                                                                                                                      | Permanently |
| Corporation reports filed with the secretary of state.....                                                                                                     | Permanently |
| Correspondence with customers or vendors .....                                                                                                                 | 1 year      |
| Correspondence (general) .....                                                                                                                                 | 3 years     |
| Correspondence (legal) .....                                                                                                                                   | Permanently |
| Duplicate deposit slips .....                                                                                                                                  | 1 year      |
| Employee records (post-termination), if applicable.....                                                                                                        | 3 years     |
| Employment applications, if applicable.....                                                                                                                    | 3 years     |
| Equipment owned by PTA.....                                                                                                                                    | Permanently |
| Financial statements (year-end) and budgets.....                                                                                                               | 10 years    |
| Grant award letters of agreement.....                                                                                                                          | 10 years    |
| Insurance records, accident reports, claims, policies, certificates .....                                                                                      | Permanently |
| Inventories (products and materials).....                                                                                                                      | 7 years     |
| Invoices .....                                                                                                                                                 | 7 years     |
| Journals .....                                                                                                                                                 | Permanently |
| Minute books of directors and committees.....                                                                                                                  | Permanently |
| PTA charter.....                                                                                                                                               | Permanently |
| Petty cash vouchers.....                                                                                                                                       | 3 years     |
| Purchase orders .....                                                                                                                                          | 7 years     |
| Record retention policy.....                                                                                                                                   | Permanently |
| Sales records .....                                                                                                                                            | 7 years     |
| Standing rules (current).....                                                                                                                                  | Permanently |
| Tax-exempt status documents.....                                                                                                                               | Permanently |
| Application for tax exemption (federal and state) .....                                                                                                        | Permanently |
| Letter of determination (recognition) of tax-exempt status (federal and state) .....                                                                           | Permanently |
| Group tax exemption documents, if applicable .....                                                                                                             | Permanently |
| Letter assigning IRS Employee Identification Number (EIN) .....                                                                                                | Permanently |
| Form 990/990-EZ and Schedule A, as filed with IRS Form 990-N (e-Postcard) .....                                                                                | Permanently |
| State tax information returns, as filed .....                                                                                                                  | Permanently |
| Form 990-T, if applicable, for unrelated business income .....                                                                                                 | Permanently |
| Correspondence with IRS .....                                                                                                                                  | Permanently |
| Other information returns filed with the government .....                                                                                                      | Permanently |
| Charitable Solicitation Registration, if applicable .....                                                                                                      | Permanently |
| Trademark registrations .....                                                                                                                                  | Permanently |
| Vouchers for payments to vendors, officers, etc. (includes allowances and<br>reimbursements to officers, members, etc., for travel and other expenses).....    | 7 years     |