

PTO / Booster Club Checklist

The following checklist serves as a guide to help ensure that your PTO / booster club has complied with the District's Board Policies and Guidelines along with federal and state regulations governing PTOs / booster clubs. This checklist should be completed annually and also if the treasurer changes during the year.

District Requirements:

- Provide list of officers to the Principal / Parent Engagement Director.
- Official mailing address:

- Bank Account(s):

Bank Name	Account Number

- Authorized Signors on Bank account (s):

Name: _____

Name: _____

Name: _____

- Employer identification number (EIN)

- Provide a copy of the Financial Report and Review Report to the School Principal, Sponsor and Parent Engagement Director (for Booster Clubs), and to the Principal and Parent Engagement Director (for PTOs) by Sept. 15, of each year.
- Provide a copy of the Financial Report and Review Report at a meeting that includes the general membership by Oct. 31, of each year or have it available at the school's front office with the Principal's approval
- If your bylaws have been revised in the past year, send a copy to the Parent Engagement Director as well as the school principal.

Texas Comptroller's Office Requirements

Determine whether the PTO / Booster Club has a Texas Sales Tax Permit by searching the Texas Comptroller's information using the weblink below:

<https://mycpa.cpa.state.tx.us/coa/search.do?userType=public>

Sales Taxpayer ID #: _____

- If the PTO / booster club has an active or inactive sales tax permit, call the Comptroller's Office at 1-800-531-5441 and confirm if required sales tax reports have been submitted.
- If the PTO / booster club has a Texas Sales Tax Permit, a Texas Sales Tax Report MUST be submitted to the Comptroller's Office at least annually whether or not any taxable sales occurred. Some organizations must file quarterly or semi-annually.
- Determine if the PTO / booster club is incorporated by calling the Secretary of State at 512-463-5555.
- Tax Exemptions by searching the Texas Comptroller's information using the weblink below:
<https://comptroller.texas.gov/taxes/sales/>
- IRS Requirements:
Determine whether the PTO / Booster Club has a 501(c)(3) tax-exempt status from the IRS by searching the weblinks below and using the EIN or name of the organization:
<https://www.irs.gov/charities-non-profits/charitable-organizations/exemption-requirements-501c3-organizations>
- A PTO / Booster Club MUST annually file the appropriate 990 form with the IRS within 4½ months after the PTO / booster club official year end.
- Issue 1099 forms to applicable individuals or businesses by Jan. 31, of each year.
- If 1099 forms are issued, send information to the IRS by Feb. 28, of each year.