

# Schedule O, Line by Line

Schedule O is used to report additional details about several sections and lines within Form 990-EZ.

**NOTE:** The IRS publishes detailed instructions for Form 990-EZ and Schedule O. Although every attempt at accuracy was made for this guide, information and advice from the IRS supersedes what is presented here.

## HEADER AREA

Fill in your PTO's official name and tax identification number, also called an employer identification number.

## DETAIL AREA

Report the appropriate details for each line in Form 990-EZ as needed. Include the Part and Line numbers on Schedule O to easily match the information with the corresponding item on Form 990-EZ. For most PTOs, Schedule O might include additional details about these lines:

Part I, Line 8  
Part I, Line 10  
Part I, Line 16  
Part II, Line 24  
Part III, Line 31  
Part V, Line 34