

Schedule A, Line by Line

Enter "NONE," "N/A," or "0" on all lines unless otherwise specified below.

NOTE: The IRS publishes detailed instructions for Form 990-EZ and Schedule A. 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.

PART I—Reason for Public Charity Status

The typical PTO will check off box 10 because the majority of your income comes from fundraising and/or dues.

Don't be confused by Line 12. Even though you feel that your PTO supports the school, you are not a "supporting organization" in IRS lingo. Leave all lines and the chart under Line 12 blank.

PART II

Skip this entire section.

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

Section A: Public Support

Enter information for this year and up to four previous years, for as many of the past five years that your PTO has existed. Leave any extra columns blank if your PTO is less than 5 years old. Add the numbers across each row and enter the totals in column (f).

- 1 Direct donations to your PTO (e.g., a parent makes a cash donation instead of buying candy). This includes any dues paid, the value of any donated gift cards received (such as those you might collect for fundraiser prizes), and the fair market value for any noncash donations your PTO received that were reported on Line 1 of Form 990-EZ.
- 2 Gross receipts from admissions to your PTO events, merchandise sold (such as T-shirts), fundraising activities, and services performed that related directly to your PTO's purpose. **NOTE:** Include money collected from fun runs, walkathons, and other non-sales fundraisers on this line, even though your supporters are basically donating to your PTO and not buying anything.
- 3 If your PTO runs a business related to your mission, using substantially or entirely volunteer labor, enter the gross receipts from that business here. One relevant example is a school store. Otherwise, enter "0."
- 4, 5 Not applicable to the typical PTO. Enter "0."
- 6 Enter the total as indicated on the form.

7a, 7b, 7c Not applicable to the typical PTO. Enter "0."

8 Enter the amount as indicated on the form.

Section B: Total Support

Enter information for this year and up to four previous years, for as many of the past five years that your PTO has existed. Leave any extra columns blank if your PTO is less than 5 years old. Add the numbers across each row and enter the totals in column (f).

9 Transfer the amount from each column in Line 6.

10a If your PTO earns interest from money market or savings accounts, for example, enter the total amount earned here.

10b Not applicable to the typical PTO. Enter "0."

10c Enter the amount as indicated on the form.

11 Not applicable to the typical PTO. Enter "0."

12 All income has been reported above. Enter "0."

13 Enter the amount as instructed on the form.

14 If you're reporting the PTO's first, second, third, fourth, or fifth tax year, check this box and skip the rest of the form. Basically, the IRS gives you five years to operate before they check to ensure that you pass the public support test.

If your group has existed for more than five years, continue with the rest of the form.

Section C: Computation of Public Support Percentage

15 Calculate the public support percentage as instructed; round your percentage to two decimal places.

16 Write in the public support percentage from last year's Schedule A, Part III, Line 15. (If you didn't complete Line 15 of Schedule A last year, calculate it now based on those numbers and write it in on this year's form.)

Section D: Computation of Investment Income Percentage

17 Calculate the investment income percentage as instructed. If your PTO didn't receive any interest or other similar income, enter "0."

18 Write in the investment income percentage from last year's Schedule A, Part III, Line 17. (If you didn't complete Line 17 of Schedule A last year, calculate it now based on those numbers and write it in on this year's form.)

19a, 19b Do the math as required, but most likely you'll check one of the boxes on these two lines and stop; you don't need to fill out the rest of the form.

20 Not applicable to the typical PTO. Leave blank.

PART IV, V, VI

The typical PTO won't complete any of these sections.