

Schedule G, Line by Line

If your PTO reported \$15,000 or more in Part I, Line 6b of Form 990-EZ, then you need to fill out Schedule G.

NOTE: The IRS publishes detailed instructions for Form 990-EZ and Schedule G. 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—Fundraising Activities

Skip Part I and leave the spaces blank if your PTO is filing Form 990-EZ.

PART II—Fundraising Events

The IRS is interested in *gross revenue*, not how much profit your PTO made. You might have earned only \$4,500 profit on your wrapping paper sale, but if your contract was for a 50 percent return, then your PTO grossed \$9,000 in sales.

If the total gross receipts for your fundraising events is more than \$15,000 but you didn’t have any individual fundraising event that grossed more than \$5,000, enter “none” at the top of columns (a), (b), and (c) and skip the rest of the form. You still need to include Schedule G with your Form 990-EZ, but you don’t need to list details for any individual fundraisers.

If you had individual fundraising events that grossed more than \$5,000 each, fill in the name of the two top-grossing events above column (a) and column (b). In column (c), you’ll combine all other events that grossed at least \$5,000 and fill in the total number of these events above this column, or write “None” if there were only two fundraising events that grossed more than \$5,000 each. For each of the lines that follow, enter the total as indicated in column (d).

NOTE: Because you aren’t required to list *all* your fundraisers in Schedule G, only those that grossed more than \$5,000, the totals shown in column (d) won’t necessarily be the same as the total reported in Part I, Line 6b of Form 990-EZ. Form 990-EZ, Part I, Line 6b should be greater than or equal to Schedule G, Part II, Line 3, column (d).

- 1 Enter the gross receipts for each event in column (a) and column (b), and the combined amount for any additional events in column (c). Write in the total across the line in column (d).
- 2 Enter the value of any donations made to your PTO in the name of that event. Include cash *and* noncash donations. For example:
 - If your local grocery store donates apples and water bottles for your fun run, then the value of the apples and water bottles would be included here in the column for your fun run.
 - If a store donates a gift card as a prize for your fundraiser, then the value of the gift card would be included as a contribution to that event.
- 3 Enter the calculated amount as indicated on the form.

- 4 Enter the amount of money you give away as cash prizes, if any. Gift cards count as cash prizes. Include the value of the gift cards in this total.
- 5 Enter the fair market value of noncash prizes that you gave away as part of each fundraiser.
- 6 Enter any payment you made for renting equipment or facilities costs for each fundraiser. For example, if you rented games and bounce houses for your annual fundraising carnival, enter that cost in the appropriate column on this line.
- 7 Enter the amount spent on food and beverages for each fundraiser.
- 8 Enter the amount spent on entertainment (such as a DJ, face-painting, magician, or performing dance troupe, for example) for each fundraiser.
- 9 Enter the total of all other expenses related to each event, such as if you paid to get T-shirts made or flyers printed. (The IRS requires you to keep a detailed list of these expenses in your PTO's files to back up the total on this line. See the "Treasurer Support for Form 990-EZ" reports included with this toolkit.)
- 10, 11 Enter the calculated amounts as instructed on the form.

PART III—Gaming

Gaming might be regulated by your municipality or state. There are often special reporting and licensing requirements for gaming. Because the rules vary from location to location, we don't cover gaming in this guide. You might want to get professional help to complete Form 990-EZ if your PTO participates in gaming.

If your PTO doesn't participate in gaming, enter "N/A" on Line 1, column (d) and skip the rest of the form.

PART IV—Supplemental Information

The typical PTO won't have any explaining to do. Enter "N/A" here.