

# “Where Should I Report It?”

Where to put information about your fundraisers on Form 990-EZ, Schedule A, and Schedule G

Type of fundraiser	Form 990-EZ		Schedule A	Does it go on Schedule G?
	Gross receipts	Direct expenses		
Donations from parents or community—cash	Part I, Line 1	N/A	Part III, Line 1	NO
Donations from parents or community—non-cash (e.g., food for an event)	Part I, Line 1	N/A	Part III, Line 1	YES, if tied directly to an event included on Schedule G
Dues—members get a school directory or similar tangible item	Part I, Line 3	Part I, Line 15	Part III, Line 2	NO
Dues—members don't get anything tangible	Part I, Line 1	N/A	Part III, Line 1	NO
After-school fee-based enrichment program (or other "Program Service"—to the IRS, something that reflects your group's tax-exempt purpose)	Part I, Line 2	Part I, Line 16 & Part III, Lines 28-31	Part III, Line 2	\$5,000 or less collected in revenue: NO More than \$5,000 collected in revenue: YES
Book fair	Part I, Line 6b	Part I, Line 6c	Part III, Line 2	\$5,000 or less collected in gross receipts: NO More than \$5,000 collected in gross receipts: YES
Carnival	Part I, Line 6b	Part I, Line 6c (e.g., game rental)	Part III, Line 2	\$5,000 or less collected in gross receipts: NO More than \$5,000 collected in gross receipts: YES
Catalog or other product fundraiser (wrapping paper, candy sale, etc.)	Part I, Line 6b	Part I, Line 6c	Part III, Line 2	\$5,000 or less collected in revenue: NO More than \$5,000 collected in revenue: YES
Family night (movie night, etc.)	Part I, Line 6b	Part I, Line 6c	Part III, Line 2	\$5,000 or less collected in revenue: NO More than \$5,000 collected in revenue: YES
Fun run, walkathon, etc.	Part I, Line 6b	Part I, Line 6c	Part III, Line 2	\$5,000 or less collected in revenue: NO More than \$5,000 collected in revenue: YES
Ongoing small fundraisers (recycling, popcorn sales, loyalty programs, etc.)	Part I, Line 8	Part I, Line 16 & Part III, Line 31	Part III, Line 2	NO
School store run by volunteers	Part I, Line 7a	Part I, Line 7b	Part III, Line 3	NO
Scrip	Part I, Line 6b	Part I, Line 6c	Part III, Line 2	\$5,000 or less collected in gross receipts: NO More than \$5,000 collected in gross receipts: YES
Spaghetti dinner	Part I, Line 6b	Part I, Line 6c	Part III, Line 2	\$5,000 or less collected in gross receipts: NO More than \$5,000 collected in gross receipts: YES
Spiritwear or T-shirt sales	Part I, Line 7a	Part I, Line 7b	Part III, Line 3	NO