

PTA Fundamentals

Level One

These are federal and state requirements for recognition as a non-profit 501(c) 3— just do them each year. Every year!!

1. Required PTA Membership Report and Membership Dues
2. Annual Audit Form — Submit Completed Form to State PTA Office and to HCDE Finance Office
3. File Free 990 e-Postcard with IRS (<http://epostcard.form990.org>)
4. Approve annual PTA budget by the general membership (board approval optional but school-wide approval mandatory)

Level Two

These tasks are expected to be completed by each local PTA unit

1. Minutes taken of each board and each general meeting
2. Treasurer report filed each month
3. Officers elected at the Annual Meeting

Level Three

This must be done at least every five years -- required by the State PTA and by the Internal Revenue Service

1. Revised bylaws that are approved by general membership and by State PTA every five years

Level Four

This should be done each year

1. PTA unit and elected officers protected by purchased liability insurance