

# IRS 990 FILING VERIFICATION



**Purpose:** To remain in compliance with the IRS and in good standing with Georgia PTA.

**Instructions:**

- **IRS 990 filing is done at the end of the fiscal year as indicated in your bylaws. 990 returns must be mailed or e-filed no later than the 15<sup>th</sup> day of the fifth month after the end of the fiscal year.** *Example: If your Fiscal Year is July 1 to June 30, the 990 is due November 15.*
- **Submit completed form and attachment as described below within 10 days of filing date to:** Georgia PTA, 114 Baker Street, NE, Atlanta, GA 30308-3366.
- **If a paper copy is filed, copy page 1 of the return and attach to this form.** The original should be sent registered mail to IRS service center, a complete copy to Georgia Department of Revenue, and a complete copy should be kept with PTA permanent records.

State copy mailing address:  
Georgia Department of Revenue  
P.O. Box 740395  
Atlanta GA 30374-0395

Federal copy mailing address:  
Internal Revenue Service Center  
Ogden, UT 84201-0027

- **If the 990 is filed electronically,** print 3 copies of the e-filing receipt. Keep one for your PTA permanent records, **send one copy to Georgia Department of Revenue,** and attach one to this form.

Local Unit ID# \_\_\_\_\_ Council \_\_\_\_\_ District \_\_\_\_\_

Local Unit Name \_\_\_\_\_

Local Unit Fiscal Year End Date per Bylaws \_\_\_\_\_ EIN # \_\_\_\_\_

IRS 990N was accepted date \_\_\_\_\_ IRS 990 EZ: Mail Date \_\_\_\_\_

Submitted by \_\_\_\_\_ Date \_\_\_\_\_

PTA Position \_\_\_\_\_ Email \_\_\_\_\_

- **990-N - Electronic Postcard Return of Organization Exempt from Income Tax**  
Organizations with gross receipts between \$0 and \$50,000 must file form 990-N, also known as the e-postcard.
- **990EZ - Short Return of Organization Exempt from Income Tax**  
Organizations with gross receipts between \$50,000 and \$200,000 and assets less than \$500,000 must file form 990EZ.
- If a PTA makes more than \$1,000 in unrelated business income, it must file a Form 990-T.
- If a PTA has changed the fiscal year in the bylaws or changed its name, Form 1128 must be filed.
- If a PTA wishes to request an extension of time to file Form 990 or 990-EZ, it should complete and file Form 8868 with the IRS before the deadline determined by the close of the PTA's fiscal year.
- For more information, visit [www.irs.gov/charities](http://www.irs.gov/charities).