

Parent Organization/Booster Club Annual Transition Checklist

The following checklist serves as a guide to help ensure that your Parent Organization/Booster Club has complied with the District's Board Policies and guidelines and federal and state regulations governing Parent Organizations/Booster Clubs. In addition, information you document here will help future officers continue your compliance efforts.

Check
Box

General

1. Provide the District's Business & Finance Dept. and the School Principal or Administrator with a list of the Parent Organization/Booster Club officers at the beginning of each school year and as officers change. [Booster Club Information Sheet.](#)

2. Provide the School Principal or Administrator with the Parent Organization's/Booster Club's constitution, bylaws, and operating procedures when they are originated. In addition, provide updated copies as changes are made. [Sample Bylaws.](#)

3. The Parent Organization's/Booster Club's official mailing address is:
Official Name _____
PO Box / Street _____
City, State and Zip Code _____

Fund-raisers

4. Request the approval of fund-raisers on the Online Fundraiser Request form at least 30 days prior to fund-raisers being held. [Online Fund-raiser Request Process.](#)

NOTE: The Parent Organization/Booster Club cannot require members or students to fund-raise or raise a certain amount. For example, a student's ability to attend a trip cannot be based on raising a certain amount of money. If your Club is currently requiring fund-raising, discontinue this requirement.

Financial Matters

General

5. The bank accounts used by the Parent Organization/Booster Club include:

Bank Name

Account Number

_____	_____
_____	_____
_____	_____
_____	_____

6. Determine the identification number used for the bank accounts. The Parent Organization's/Booster Club's Employee Identification Number (EIN) should be used. Do not use an individual's social security number, and do not use the District's EIN. The identification number used for the bank accounts is as follows:

7. Update the authorized signers on your bank accounts as officers' change. The current authorized signers include the following Parent Organization/Booster Club officers:

Name of Person

Officer Position Held

Example: _____

Mrs. Kim Possible

President

VERY IMPORTANT

GE LOCAL- Relations with Parent Organizations

District employees may not serve in a financial capacity for a parent or booster club organization. Financial capacity is defined as president, treasurer, fund-raising chair, or check signer.

8. Provide a copy of the written Parent Organization/Booster Club Financial Report and Review Committee Report that indicates the results of the review of the organization’s financial information to the School Principal or Administrator and to Business & Finance by September 1, of each year. [Audit Reporting Form & Instructions](#).

State Regulatory Information

The following items need to be done only once since the origination of the Parent Organization/Booster Club.

9. Determine whether your organization has obtained a [Texas Sales Tax Permit](#).

The Parent Organization’s/Booster Club’s sales tax permit number is:

10. Determine whether your organization has obtained a [limited tax-exemption](#) from the Texas State Comptroller’s Office.

The Parent Organization/Booster Club has received a limited tax-exemption from the Texas State Comptroller’s Office: Yes No

Reminder: Only those organizations with a limited tax-exemption from the Texas State Comptroller’s Office are entitled to the two (2) “one-day, tax-free” sales/auction days.

If you are entitled to the two “one-day, tax-free” sales days, indicate the “one-day, tax-free” sales/auction that have been used or that are planned:

Calendar Year _____ Date/Fund-raiser _____ Date/Fund-raiser _____ Calendar Year _____ Date/Fund-raiser _____ Date/Fund-raiser _____
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11. If the Parent Organization/Booster Club is incorporated, determine whether your organization has obtained an exemption from [Texas franchise tax](#) from the Texas State Comptroller's Office.

The Parent Organization/Booster Club is incorporated:

- Yes
 No

If the Parent Organization/Booster Club is incorporated, an exemption from Texas franchise tax was obtained from the Texas State Comptroller's Office:

- Yes
 No

The following item is applicable each school year or calendar year.

12. File the Parent Organization's/Booster Club's [Texas State Sales Tax Reports](#) as required.

The Texas State Comptroller's Office determines whether the report needs to be filed quarterly or annually and is subject to change.

The Parent Organization/Booster Club files its Texas State Sales Tax Report:

- Quarterly
 Annually

Federal Regulatory Information

The following items need to be done only once since the origination of the Parent Organization/Booster Club.

13. Determine whether the Parent Organization/Booster Club has received tax-exempt status as a public 501(c)(3) organization from the IRS. If the IRS has approved the Clubs' tax-exempt status, a [Determination Letter](#) would have been received from the IRS.

The Parent Organization/Booster Club received its tax-exempt status as a public 501(c)(3) organization from the IRS:

- Yes
 No

Note: If you have not applied for the tax-exempt status, complete the [IRS Form 1023](#), Application for Recognition of Exemption, and the [Form 8718](#), User Fee for Tax-exempt Organization Determination Letter Request. Submit these forms and the applicable fee to the IRS.

If you have applied for the tax-exempt status but you have not received your Determination Letter, you should receive an Acknowledgment of Your Request. Call the IRS to determine the status of your application.

14. If you have received a Determination Letter from the IRS approving your Parent Organization/Booster Club as a public 501(c)(3) organization, remit a copy to the Business & Finance department.

The following items may be applicable during each school year or calendar year.

15. Determine whether your organization is in good standing with the IRS by calling the Exempt Organization Section of the IRS. (877)829-5500 (toll free number)

16. Annually file the IRS Form 990-N, 990-EZ or 990 Return of Organization Exempt from Income Tax. The return is typically due by the 15th day of the 5th month after the organization's accounting period ends (due 4 1/2 months after your official year-end).

Official Year-end: ____/____/____

17. Issue 1099 forms to applicable individuals or businesses by January 31, of each year. If 1099 forms are issued, send information to the IRS by February 28, of each year.

Parent Organization /Booster Club Guidelines

18. As your Parent Organization/Booster Club President or Treasurer changes, give the applicable *Parent Organization/Booster Club Guidelines* handbook to the new officer(s) and/or direct the new officer(s) to the district website for the electronic version of the [Parent Organization/Booster Club Guidelines Manual](#).

If you have any questions concerning the above items, please refer to the applicable sections of this handbook.