

Parent Support Groups

Check List

- Current organizational by-laws
- Business license (if retail sales are held)
- Parent organization rules (if any)
- Articles of Incorporation with Secretary of State stamp
- Current list of officers
- IRS Tax exempt request letter and/or Tax determination letter
- IRS Tax Identification # (EIN)
- Washington State UBI #
- Certificate of Insurance
- Inventory of equipment
- Recent copies of income tax report
- Annual renewal of Secretary of State registration
- List of Bank accounts
- Current list of bank authorized signers
- Follow School Board rules/policy
- Any other agreements
- Health cards (if food is sold)

Implications for Non-Compliance

Tax exempt request letter and/or Tax determination letter	Liability for Federal taxes and WA State Taxes, Gambling law violations, Personal liability for officers
Current organizational by-laws	Loss of IRS 501 (c) 3 tax designation
Business license (if retail sales are held)	Washington State tax Liability, L & I Violations
Parent organization rules	Loss of IRS 501 (c) 3 tax designation
Articles of Incorporation with Secretary of State stamp	Washington State tax liability, Gambling law violations
Register with the Secretary of State as a Charitable trust	Washington State tax liability, solicitations violation
Current list of officers	Loss of IRS 501 (c) 3 tax designation
IRS Tax Identification Number (EIN)	Liability for Federal income taxes
Washington State UBI #	Washington State tax liability
Certificate of Insurance	Personal liability for officers, school liability
Inventory of equipment	Washington State tax liability
Recent copies of income tax report	Liability for Federal income taxes if audited
Annual renewal of Secretary of State registration	Loss of WA State Corporate designation, \$ fine
List of Bank accounts	Liability for Federal income taxes if audited
Current list of bank authorized signers	Loss of internal controls
School Board approval	WA State Auditor inquiry of public & private money
Any other agreements	Personal liability for officers, school liability
Health cards	Department of Health violations; Officer, & School liability

Groups Commonly Associated with Schools

Parent Teacher Associations
Parent Teacher Organizations
Music Booster Clubs
Alumni Groups
Scholarship Committees

Parent sponsored Senior Trip Committees
Athletic Booster Clubs
Charitable Organizations
Summer Athletic Teams

