



MISSOURI PTA FINANCES

The National PTA [Finance publication](#) located in the [Local Leaders Kit](#) covers a great deal you need to know about PTA treasurers, including downloadable examples/templates of documents, and a quick reference guide.

This guide is a supplement designed to work with the National PTA Finance publication. Be prepared. Read all resource materials. Review past files and financial records. ASK QUESTIONS! Contact the Missouri PTA Treasurer or the state PTA office at office@mopta.org or 573-445-4161 for further assistance. We are here to help.

Basic Information for the Treasurer

The treasurer is elected by the members to be the authorized custodian of the funds of the PTA organization; this is a very important responsibility. The treasurer receives and disburses all monies as prescribed in the local bylaws. The treasurer sees that all authorized bills are promptly paid. The treasurer gives a financial accounting at regular meetings, and is responsible for maintaining complete and accurate records of the association. The very first step when becoming treasurer is to read your unit/council bylaws and standing rules. The bylaws have details on quorums, treasurer's duties, financial reviews/audits, authorized signatures, fiscal year and other important information.

The PTA Treasurer section of the Back-to-School kit outlines details on:

- [First 30 Days](#) – What to expect. Resources to gather.
- [Insurance](#) – Why and the different types.
- [Reports](#) - Treasurer's reports should be made monthly and annually. The appropriate IRS 990 forms must be filed annually. Maintain the PTA's "Unit in Good Standing" status with Missouri PTA, by submitting copies of the Fiscal Year-End report, Annual Financial Review and filed IRS 990 forms by December 1st of each year.
- [Dues](#) - The only obligation of funds the local PTA/PTSA has to the National PTA or Missouri PTA are membership dues, which are set by state and national bylaws. All dues are paid to the state PTA, the national portion is forwarded to the National PTA by Missouri PTA.
- [Records Retention schedule](#) – details how long specific records need to be kept.

Additional Best Practices when starting out:

- Before transferring responsibility to the new treasurer, be sure the signatures of the newly authorized officers are on file with the bank(s). Be sure the books have been reviewed/audited with an annual financial review committee or auditor as outlined in your bylaws.
- A treasurer should be bonded with a Non-Profit Institutional Fidelity Bonding Policy. Such a policy is secured through a reliable insurance company, with the amount based on the unit's needs and the cost to be borne by the unit. The use of PTA internal controls is essential to maintain the policy.
- Internal controls should be established for all activities when money is being handled, such as dues, book fairs, t-shirt sales or proceeds from a fund-raiser. Two people should



count the proceeds, both signing receipts and verifying totals. Funds should immediately be turned over to the treasurer for deposit.

Basic Treasurer Timeline

Please note this timeline is only a reference. Please refer to your bylaws for any additional duties that may be assigned to the treasurer.

By March 31	Election of Officers – Confirm names and addresses have been sent to State Office (this may be a duty of the secretary).
By April	Budget committee meets and prepares a proposed budget. (Best practice)
By May	Budget should be presented and approved at your last general membership meeting of the year. (Best practice)
Beginning of Fiscal Year	Transfer all financial records, checkbooks and procedure files to treasurer after annual financial review/audit has been conducted. File new signature cards with the bank.
Every Month	Receive and deposit all unit funds using internal controls. Pay all bills within the limits of the budget and any additional expenses approved by the general membership. Prepare and present a Treasurer’s Report. Send in dues, along with a Membership Report, to the Missouri PTA State Office.
First General Membership Meeting	Present the last treasurer’s year-end financial report and the audit/annual financial review for approval by the general membership
At All Board & General Meetings	Present motions at a general membership meeting for any change in the budget such as additional expenditures – 2/3 vote required to adopt.
At the Close of the Fiscal Year	Prepare a treasurer’s Fiscal Year-End Report. Prepare financial records for the Annual Financial Review. Prepare appropriate IRS Form 990. Send a copy of the above to the State Office by December 1st.

The Budget

The Budget is a working document that outlines the anticipated revenues and expenditures of the PTA for each fiscal year.

The Budget section of the Back-to-School kit outlines details on:

- [The budget process](#) – includes downloadable sample budget in excel format. The PTA budget is to be approved by the **general membership** of the PTA. Any expenses not included in that budget must be approved by the general membership as an amendment to the budget.
- [Restricted Funds](#) – IRS rules regarding restricted funds. Restricting funds is not a practice recommended by Missouri PTA.
- [What to do with excess funds](#) - It is permissible to carry forward funds for special projects and for start-up funds for the next year if designated by the annual budget.



REMEMBER: Although the treasurer is the custodian of the money, it does not belong to the treasurer. The money, likewise, does not belong to the executive committee/board, the principal or the council. The money belongs to the general membership of the unit. The treasurer is to disburse the money as directed by the Executive Board/Committee, by the membership or by the approved budget. It is the treasurer's duty to disburse money in accordance with good financial practices and according to the bylaws.

Banking

The PTA bank accounts are for PTA use exclusively. All PTA funds and only PTA funds should go through the account.

The Banking section of the Back-to-School kit outlines details on:

- [Handling fundraising receipts & expenditures](#) – includes a downloadable cash counting sheet for events.
- [Paying expenses & Check request \(voucher\) system](#)
- [Deposits & Joint fundraising](#) - PTA funds do not belong with school funds or school personnel. Includes a sample letter clarifying schools vs. PTAs.

Electronic Commerce

In an era of technologic advances, the use of electronic commerce has become commonplace, yet Missouri PTA strongly discourages units from using credit cards or debit cards. While we understand the convenience this may offer a unit, the possibility of fraud increases substantially when a PTA has credit cards or debit cards issued.

The best policy (and one still advocated by Missouri PTA) is the use of checks requiring two signatures. Missouri PTA believes in this policy because of the “audit trail” that the use of real checks with multiple signatures leaves behind. It is also harder for one person, acting alone, to embezzle funds from a PTA with this system. The check writing system protects not only the PTA organization; it also protects the PTA Treasurer from being wrongfully accused if something goes wrong.

If your unit is covered by insurance, make sure that debit card or credit card use is approved under their requirements. Some insurance's will not cover losses with this type of banking.

The [Finance E-Banking Best Practices](#) section of the Back-to-School kit outlines details on:

- Overview – introduction, best practices (internal controls) and risks
- Online Bill payment – includes links to possible service providers
- Online Banking – benefits, account controls, security settings
- Using credit cards for bill payments – includes a sample credit card policy
- Use of ATM/Debit, Gift, or Deposit only cards
- Accepting credit cards – best practices and PTA responsibilities regarding compliance with Payment Card Industry Data Security Standards (PCI DSS)
- PayPal Non-Profit Services
- Cloud computing storage – benefits, best practices, sample file structure, possible service providers



Contracts and Insurance

Missouri PTA is designated as a Benevolent Corporation in the state of Missouri. All PTA units are included in this designation under the Missouri PTA umbrella. This status does allow units to enter into contracts. It is the recommendation of Missouri PTA that units should purchase a Non-profit Institutional Fidelity Bonding Policy. There are several insurance companies who offer this type of coverage. Contact the Missouri PTA office if you need assistance locating a reputable company.

- **Contracts** – When entering into a contract the PTA assumes the responsibility to comply with the terms and conditions of the contract. The president is responsible for the agreement and should clearly identify it is the PTA entering the contract. Contracts should never be made out to an individual. When signing a contract, the signature should read “_____ PTA by _____, President”. It is preferable to have two elected officers sign contracts. The time to ask questions or amend the contract is prior to the signing of the contract.

Check list before entering into a contract

- ✓ Project is approved by the general membership
 - ✓ President has authorization from the executive board to negotiate the contract
 - ✓ The contract is in writing
 - ✓ All terms and conditions are clearly understood
 - ✓ Length of time of the contract is limited to the current board
- **Insurance** – the Back-to-School kit provides an overview on the types of insurance

Annual Financial Review

As part of the Unit in Good Standing units/councils are required to submit an annual financial review. Each unit’s bylaws spell out specifics on this process. Missouri PTA does not require an audit performed by accountant or CPA. The Annual Financial Review can be conducted by committee as long as allowed in the unit’s bylaws. The Missouri PTA Annual Financial Review form is due to the state office no later than December 1st of each year. Please utilize the Missouri PTA form when submitting your annual financial review or audit.

Once the review is completed a report is prepared that reflects the total amount of receipts and disbursements as reconciled with the bank statements and the balance on hand. This Annual Financial Review or the report of the professional auditor is presented at the first meeting of the fiscal year, along with the Year-End Financial Report prepared by the treasurer. Both are to be adopted by the membership.

The PTA Audit section of the Back-to-School kit outlines details on:

- **Overview** – purpose, compiled financial statements, reviewed financial statements, audited financial statements
- **Financial Review Procedure** – process for conducting the review and submitting a report. Please use the Missouri PTA Annual Financial Review report to turn into the state.



ANNUAL FINANCIAL REVIEW

As your unit gets closer to the end of the fiscal year, it is time to make sure that one last report is completed – **The Annual Financial Review (Audit)**. As president, it is your job to make sure this is completed by the financial review committee and approved by the unit at the first general meeting of the year. As treasurer, you should close the financial records, prepare a year-end fiscal report covering the entire fiscal year, and prepare records for the annual financial review/audit process. For your convenience, a blank annual financial review form is printed on the reverse side of this letter.

The purpose of an annual financial review is to:

- To certify the accuracy of the books and records of the financial officer, and
- To assure the membership that the association’s resources/funds are being managed in a businesslike manner within the regulations established for their use.

Information about annual financial review procedures is included in National PTA *Back-To-School Kit*, www.ptakit.org. If your unit/council has any questions or concerns about this process, please contact the state office or treasurer. Alternately you can have a professional auditor conduct a professional audit.

Missouri PTA must account to the State of Missouri the ‘Good Standing’ status of each PTA. Therefore, MOPTA requires that each unit/council forward a signed copy of the Annual Financial Review (Audit) after your unit/council has approved it, along with copies of the Treasurer’s Year-End Fiscal Report and a copy of the required, filed IRS Form 990 or e-Postcard, on or before December 1. These documents will be held on file. If your unit/council should at any time need a copy of these forms they are available upon request.

Please complete the form below as well as the Annual Financial Review Form on the reverse side (or attach similar report or audit report from professional auditor) and forward to the state office.

As stated in your unit bylaws, this is a requirement of every unit/council to remain a “Unit in Good Standing” with Missouri and National PTA.

Fiscal Year _____ Date of Review/Audit _____

Unit/Council _____

District _____

Region _____

President _____

Address _____

Phone _____

**Mail to: Missouri PTA
2101 Burlington Street
Columbia, MO 65202**



ANNUAL FINANCIAL REVIEW

Fiscal Year: _____

Name of PTA/PTSA/Council _____ Region _____

- 1. Beginning Balance (as of the last date covered by last audit) \$ _____
- 2. Receipts (total receipts from beginning to the end of fiscal year) \$ _____
- 3. Total Cash (add line 1 and line 2) \$ _____
- 4. Disbursements (total disbursements from beginning to end of fiscal year) \$ _____
- 5. Ending Balance (subtract line 4 from line 3) \$ _____
- 6. Bank Statement Balance (from the last month covered of fiscal year) \$ _____
- 7. Outstanding Checks _____

 Total Outstanding Checks \$ _____
- 8. Outstanding Deposits _____

 Total Outstanding Deposits \$ _____
- 9. Account Balance (subtract line 7 from line 6, then add line 8) \$ _____
 (balances in line 5 and line 9 should match)

Date of Review _____

We have examined the books of _____ for the fiscal year of _____ and find them to be: (Please choose one)

___ Correct ___ Substantially Correct ___ Incomplete ___ Incorrect

Substantially correct with the following adjustments: _____

Comments: _____

Signatures of Review Committee:

- 1. Chair: _____
- 2. Member _____
- 3. Member _____

- The financial review/audit should be conducted at the close of the PTA's fiscal year.
- This report should be presented for adoption by the general membership at the first general meeting following the review.
- Mail a copy of this report, the Treasurer's Year-End Fiscal Report and copy of your required, filed IRS form 990 or e-postcard to Missouri PTA by December 1.
- Keep copies for your records.



Federal Requirements

All PTAs organized under Missouri PTA are 501(c)(3) public charities. With that designation comes both benefits and regulations. All units are required, as part of the unit in good standing, to submit a copy of their annual 990 filing to the state office. Non-filing is the primary reason units lose their non-profit status.

- Federal Tax-Exempt Status – PTAs are classified as the tax-exempt 501(c)(3) public charities with a mission and purpose focused education and child welfare. This status allows tax deductible donations from individual and organizations. PTA volunteers can receive minimal reimbursement for PTA related expenses.
- Employer Identification Number - An EIN is a Federal Employer’s Identification Number. It should be used for bank accounts and when filing IRS Form 990. The EIN is only an identification number for income tax purposes. When organized, your PTA received an EIN and it should be included with the unit's records. All EINs are kept on file with Missouri PTA.
- Determination Letter of Federal Tax Exemption Status and IRS Form 1023 – Units in Missouri fall under the Missouri PTA umbrella. Missouri PTA office will issue a letter of determination, as requested, to units and councils in good standing.
- Private Inurement – occurs when an individual within the non-profit enters into an agreement with the non-profit and receive benefits that exceed what they have given. PTAs should NEVER enter into these types of agreement. Doing so puts the PTA at risk of IRS sanctions and the loss of the tax-exempt status.
- Fiscal year – the PTA’s fiscal year is in the bylaws. Any change in fiscal year must be approved by the general membership as a bylaws change and reported to Missouri PTA. It is the responsibility of Missouri PTA to inform any state and federal authorities of the change in fiscal year.
- Disposition of Local PTA assets – IRS code requires assets of a dissolved PTA be distributed to another 501(c)(3) with the same mission and purposes. Missouri PTA’s state bylaws and all unit’s bylaws contain a section on disposition of local PTA assets. When a PTA disbands all assets are turned over to Missouri PTA.
- IRS 990 filing – Units under Missouri PTA can file their 990N or 990EZ through file990.org for free. The current unit president on file with Missouri PTA will receive a filing reminder directly from file990.org. Units can also log onto file990.org with their EIN. The unit information should populate automatically. Simply confirm the information is correct and file. This report is due to the IRS no later than the 15th day of the 5th month following the end of the PTA’s fiscal year.
 - 990-N – PTAs whose gross receipts average less than \$50,000 over the past three years.
 - 990-EZ – PTAs whose gross receipts are more than \$50,000 but less than \$200,000 and total assets are less than \$500,000. Missouri PTA does recommend hiring professional tax account services if the PTA is required to file a 990 or 990-EZ.



Charitable Contributions

One of the great benefits to being a non-profit is the ability to accept charitable contributions. These types of contributions are a great resource many PTAs overlook. This guide will assist you in maximizing your charitable contribution potential.

- Quid Pro Quo contributions – IRS regulations state a written disclosure statement to a donor for a quid pro quo contribution of more than \$75 is required. A quid pro quo contribution is a payment made partly of a contribution and partly in exchange for goods and/or service. The disclosure must state the amount of the payment and a description and good faith estimate of the value of the goods and/or services.
- Documentation Requirements for Charitable Contributions – a donor claiming a monetary donation must have either the canceled check, bank record, or acknowledgement from the PTA. An acknowledgment should include the following:
 - ✓ The name of the PTA
 - ✓ The amount of the money received
 - ✓ Date of the donation
 - ✓ State and describe any goods and services that were received in return for the contributionA [sample form receipt](#) can be downloaded from the Back-to-School kit.
- Noncash charitable contributions [IRS form 8283](#) – It is the obligation of the donor to obtain the IRS form 8283 for Noncash Charitable Contribution and have the person to whom the donation was made (typically the treasurer of the PTA) sign in Part IV to acknowledge the contribution.
- Membership/due deduction – dues can be deducted providing the amount deducted is the amount over any benefits received. There are a few benefits that can be disregarded such as discounts on events/goods/services and preferred access to goods and services. Token items can also be disregarded. For example – a unit gives each member when they join a discount for spirit wear, free admission to the annual family night and 10 carnival tickets. The discount, free admission, and tickets are defined as disregarded token items. The full value of the membership dues can be deducted.
- W-9 – an organization may ask for a W-9 before issuing a check to the PTA. The W-9 gives the organization the information needed for determining tax obligations. Below is a step-by-step to fill out a w-9:
 - ✓ Line number 1 – insert Missouri Congress of Parents and Teachers
 - ✓ Line number 2 – insert the local unit or council PTA’s name
 - ✓ Line number 3 – check other
 - ✓ Line number 4 – insert 501(c)(3)
 - ✓ Line number 5/6 – insert the address at which your unit or council receives mail
 - ✓ Line number 7 – leave blank
 - ✓ Part 1 – under Employer’s identification number insert the PTA’s EIN
 - ✓ Part 2 – an elected officer signs and dates

Theft, Fraud and Embezzlement Guidelines

The leadership of each PTA is responsible for establishing and maintaining a system of internal controls that safeguard the revenue of the organization. Proper accounting consists of the following procedures in collecting, receipting, depositing, recording, disbursing and reporting of all funds. It is essential that complete and accurate records be maintained. The following internal controls are recommended for maintaining safeguards for handling PTA funds.



Each unit's bylaws should contain internal controls with the Duties of the Officers - Treasurer. Missouri PTA provides recommended language for this section. The better the internal procedures the harder it is for theft, fraud and embezzlement to take place. Don't let your unit be a target of thieves.

- The Back-to-School kit has a downloadable [fraud prevention checklist](#) and the PTA.org [e-learning](#) includes a course on Preventing Theft in Your PTA.
- Internal Controls are a process designed to provide reasonable assurance that the proper steps, as outlined by the PTA bylaws, are being followed. When followed, internal controls provide the following:
 - ✓ Fraud is discovered in a timely manner
 - ✓ Perpetrators will be identified
 - ✓ A strong deterrent
 - ✓ Loss will be covered by insurance
- PTA specific warning signs
 - ✓ Treasurer's report delayed or non-existent
 - ✓ Delayed deposit of cash receipts
 - ✓ Missing supporting documents
 - ✓ Multiple corrections to cash books
 - ✓ Bouncing checks when there should be sufficient cash
 - ✓ Lifestyle or behavior changes in volunteers
- The cost of not prosecuting fraud – Missouri PTA recommends prosecuting fraud. It is the unit's responsibility to the members to take action on this serious issue. When fraud is not reported it sets a precedent that may lead to additional fraud or create an environment that encourages rather than deters. Credibility of the organization and the PTA's good name are diminished. And, lack of prosecution may void the insurance policy.
- Suspected fraud action step-by-step
 - ✓ Do not make accusations
 - ✓ Document all allegations
 - ✓ Gather facts, documents and interviews
 - ✓ Identify all bank accounts involved and consider closing or freezing the accounts
 - ✓ Contact the authorities
 - ✓ Contact Insurance company

Additional Important Information and Resources

- Disaster Assistance – When collecting funds, it is best to have the donor make the check payable to the agency receiving the funds. Any money deposited into the PTA's regular bank account must be declared as income and will affect 990 filings. The PTA can vote to donate its own funds provided the receiving organization is a 501(c)(3) with a similar mission and purpose – a focus on school or child welfare.
- Charitable Class – all charitable associations by their 501(c)(3) status must be set up to benefit a class of individuals. The class may be small but must be open and the identities of the beneficiaries are not specifically listed. Due to the charitable class requirement assistance cannot be given to specific individual, for example victims of a house fire, and donations cannot be earmarked to an individual or family. When PTAs have a family or child in need they can encourage others to assist or donate through other avenues, such as a fund established in the individual or family's name, but the PTA cannot donate any PTA funds.



- Charting other non-profits – Missouri PTA discourages units from charting other non-profits and requires units who do so to sign a Release of Liability waiver. When agreeing to charter another non-profit the unit is at increased risk regarding insurance and legal responsibilities. Additionally, chartering another non-profit affects the unit's 990 filing.

Missouri State Sales Tax-Exempt Letter

PTAs must get their Missouri Sales tax-exempt letter from the state of Missouri; Missouri PTA can help. ***It is not acceptable to use your school or school district's sales tax-exempt letter. Also, an EIN does not provide exemption from Missouri sales tax!*** Please note vendors are not required to accept a letter of exemption. In those cases you must either pay the tax on the purchase or choose another vendor. If you have never applied for a sales tax-exempt letter, cannot find your unit's sales tax-exempt letter, or need to renew, then these instructions are for you.

Non-profits were once able to have a non-expiring tax-exempt letter in Missouri, then the Department of Revenue changed that procedure requiring non-profits to apply for renewal every few years. At the end of 2014 this procedure was reversed back to non-expiring tax-exempt letters. Many PTAs may have tax-exempt letters that still have expiration dates. The Missouri Department of Revenue sends out a renewal notice to the address listed on the current tax-exempt letter 90 days prior to expiration. If your exemption is not yet expired you can still go ahead and apply for renewal.

PTAs must renew their exemption prior to the expiration date on the exemption letter. If you did not receive a notifying letter and the renewal form from the Missouri Department of Revenue, completion of the Missouri Sales/Use Tax Exemption Renewal Application Form 1746R and supporting documents is required.

If your organization has any changes to its account prior to the expiration date, please complete **MISSOURI TAX EXEMPTION CHANGE REQUEST 126** (the Department of Revenue will only talk to Officers on the list they have on file). If applying for a first or new tax exemption letter, please complete Missouri Sales/Use Tax Exemption application Form 1746.

You may obtain these forms by accessing the Missouri Department of Revenue website at <http://dor.mo.gov> Link to the forms page <http://dor.mo.gov/forms/1746.pdf>

Form 1746: Instructions and attachments needed.

- Submit fully completed form 1746.
- Attach: Missouri PTA Determination letter from IRS (attached on page 13)
- Attach: Your PTA's Determination Letter from Missouri PTA. Call the Missouri PTA Office at 573-445-4161 to request a Letter of Determination for your PTA.*
- Attach: A copy of your current bylaws.
- Attach: For established units and councils you will need to send a financial history for the last three years (or number of years in existence if less than three). Copies of the fiscal year-end financial reports that show actual amounts raised and spent for each budget are best. For new units provide your first budget.
- Attach: A copy of your current budget.



- Attach: A Why PTA brochure. (attached on page 15)
- Attach: A list of programs that your PTA has hosted or plans to host in the future (show how you are using your finances)
- Attach: If you have received a Missouri Tax ID number in the past, you need to attach a copy of that expired tax-exempt letter and enter that number in the space provided for it.

Helpful tips when filling out the form:

- At the top of the page you will need your previous tax-exempt number if you had one and your FEIN number. State PTA can get that for you if you don't have it.
- On the form in section "type of exemption" you need to mark the "not-for-profit social, service, fraternal" box.
- There is a section on "incorporated organizations" we do not mark or fill in any of that information (NA).
- In section "organization name and address" you will need to use your proper PTA name (full name).
- There are three sections for addresses. I would suggest using the school address on each one. That way when renewals come they will come to the school each time and not to a past president who no longer is at the school. Just for convenience.
- You will need to list two officers and their addresses, etc.
- Description of Organization is basically our mission statement.
"To promote the welfare of children & youth in home, school, community & place of worship.
To raise the standards of home life,
To secure adequate laws for the care & protection of children,
To bring closer relation of home & school. To develop united efforts.
We provide materials, programs, and other activities for the families of the _____
School District."

It will take about a month to receive the new tax-exempt letter if you have submitted all the required documents.

*If you are not a "Unit in Good Standing", Missouri PTA will not provide a Letter of Determination or a letter stating your unit is in good standing until your unit has fulfilled the requirements necessary to achieve this status.



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In reply refer to: 0248205449
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MISSOURI CONGRESS OF PARENTS AND
TEACHERS
MISSOURI PTA
2101 BURLINGTON ST
COLUMBIA MO 65202-1945



041052

Employer identification number: 43-0657947
Group exemption number: 2198

Dear Taxpayer:

This is in response to your request dated Nov. 30, 2017, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in October 1971, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to www.irs.gov/charities for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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MISSOURI CONGRESS OF PARENTS AND
TEACHERS
MISSOURI PTA
2101 BURLINGTON ST
COLUMBIA MO 65202-1945

Sincerely yours,



Kim A. Billups, Operations Manager
Accounts Management Operations 1



Informed parents. Involved parents understand the challenges schools face and become part of the solution. By developing a closer relationship with parents, student achievement improves, and the school develops a positive reputation in the community.

Manage volunteer power. PTA organizes hard-working, dedicated volunteers. Parents are ready to provide support in the classroom, organize family engagement programs and assist with school improvement programs.

Improve communication. PTAs frequently coordinate production of a school newsletter and information fliers, keeping the entire school community informed of current events, issues, and accomplishments. Regular meetings allow PTAs to share information with members. Two way communication is necessary to build the relationship between the home and school.

Boost children's well-being. PTAs focus on what students need to be successful in their learning; including nutrition, bullying prevention, health, school safety, physical fitness and general well-being. PTA works with schools to ensure that children succeed.

Advocate on the federal level. Stay informed of current federal legislation before legislators and communicate information to our members.

PTA MAKES A DIFFERENCE.

As a busy school principal or administrator, you know about lack of family engagement and resources as well as increasing school safety concerns, and higher standards. You face multiple challenges. There's good news for our school community – PTA can help!

A PTA will effectively serve our school community. It's a tested nonprofit association that has proven itself over time to be effective in supporting family engagement and increasing student success.

START A PTA TODAY!

Join more than 22,000 other principals across the county.

Take comfort knowing that our school's PTA will have the support of a state and national association.

Keep informed of the latest programming and resources available to you and your PTA by signing up for PTA newsletters.

Learn about the programs and resources available to you and your PTA at PTA.org/Programs.

Visit PTA.org today to learn more about the work of America's largest child advocacy association.



National Office
1250 North Pitt Street
Alexandria, VA 22314
Toll-Free: (800) 307-4PTA (4782)
Fax: (703) 836-0942
PTA.org

**National
PTA**
everychild.onevoice.®

PTA TALKING POINTS FOR MEETING WITH SCHOOL LEADERS:

Why our school needs a PTA





Why PTA?

PTA CAN HELP OUR SCHOOL ACHIEVE MORE!

PTA Mission: To make every child's potential a reality by engaging and empowering families and communities to advocate for all children.

PTA has kept this mission at the heart of our association since 1897. Universal kindergarten, the National School Lunch program, and a juvenile justice system are all examples of a few PTA advocacy wins.

PTA is the original and oldest family engagement group in the nation that has focused on the education, health and welfare of children and youth. Nearly four million parents, teachers, students and other concerned community members are committed to our nation's students and schools. Our members work with school administrators, teachers, legislators and other community leaders to provide all children with a high quality education and the opportunity to succeed in school and beyond.

PTAs are registered 501(c)(3) nonprofit associations. Local PTAs are autonomous but supported by a state and national structure. (Note: PTAs on military bases are registered with the armed services, not with the IRS, but still operate as 501(c)(3).

In a recent report of the 2014-2016 National PTA School of Excellence honorees, we found that PTAs who partner with their schools to expand family engagement resulted in a:

- 46% increase in the number of families that feel their school and PTA always empower them to support student success
- 102% increase among families that feel their school and PTA always speak up for every child
- 53% increase in the number of families that feel their school and PTA always share power in decision-making and school improvement
- 78% increase in families that feel their school and PTA always collaborate with the community

The number one reason why parents and teachers join PTA is to benefit the children. PTAs partner with schools to engage families and the community to enrich the educational experience and overall well-being of all students.

Research shows that when families are involved, student success increases. Specific findings show:

- Family engagement programs that are focused on learning
- Speaking up for children protects and promotes their success
- All families can contribute to their student's success
- Community organizing gets results

PTA addresses issues that are important to families and public school administrators.

PTA fights for full funding, quality teachers, and capabilities for schools to thrive.

Membership is open to everyone.

10 REASONS TO START A PTA IN OUR SCHOOL (SHARE THE ONES THAT RESONATE IN YOUR SCHOOL)

Receive nonprofit management training and resources.

As a local unit organized under the state PTA, most local PTAs quickly and easily become recognized as nonprofit 501(c)3 tax exempt organizations through state-level PTAs. Training and support especially with regard to federal requirements is offered locally, statewide and through the National PTA office.

Access family engagement programs. National programs have been developed by experts with turnkey resources. From health and safety topics and collaborating with teachers and community members, to fundraising—the programs get results.

Qualify for grants and awards. Local units are able to receive exclusive grants and awards for healthy lifestyles, arts in education, family engagement and family school partnerships.

Belong to a large network. PTA is a national community of professionals and volunteer leaders to support, train, share ideas and network.

Champion education causes. Advocacy is a cornerstone of much of PTA's work. PTA members work with school leaders and other members of the community to advocate for such issues as adequate funding, family engagement, safe schools and communities, quality education and health and nutrition.