

“Standards of Affiliation and Activities That May Jeopardize Tax Exempt Status”

Presented by PA PTA – August 2012

- Make sure that your PTA’s purposes are aligned with the purposes as defined in your bylaws (as written by National PTA).
- A PTA’s resources and funds cannot be used for the private benefit of an officer or director (private inurement).
- **What you cannot do in regards to Political Activity:**
 - Forbidden to support candidates for public office.
 - May not make contributions to a political campaign.
 - May not interview a candidate for public office.
 - May not speak for or against a candidate.
- **What you can do in regards to Political Activity:**
 - Voter education activities.
 - Public forum in a non-partisan manner
 - Activities to encourage members to run for public office.
- **Appropriate Legislative Activities**
 - A PTA can only engage in an insubstantial amount of lobbying activity.
 - PTAs may support or oppose legislation and policies affecting children and youth.
- **Staying Within Your Status**
 - To stay within your status, your PTA should focus the larger part of its legislative activities on educating and preparing members to exercise their rights.
- IRS requires all tax-exempt organizations to file an annual return.
- **Fundraising**
 - Fundraising is not a primary function of PTA.
 - Invest in programs to improve homes, schools, and communities.
 - Invest in programs to provide activities for families.
 - Only enough funds to meet the year's activities and projects should be raised.
- **Resources**
 - NPTA Election Guide
 - IRS Compliance Guide for 501(c)3 Public Charities