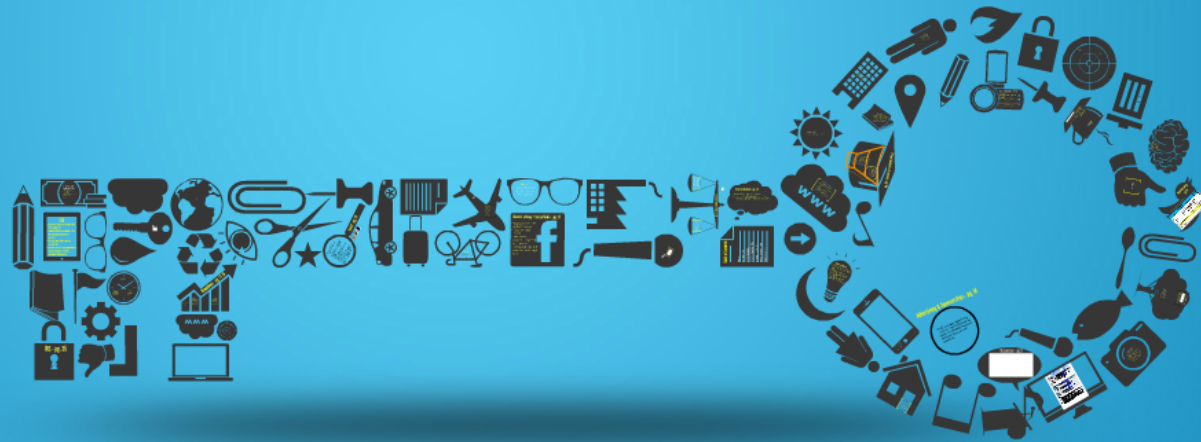


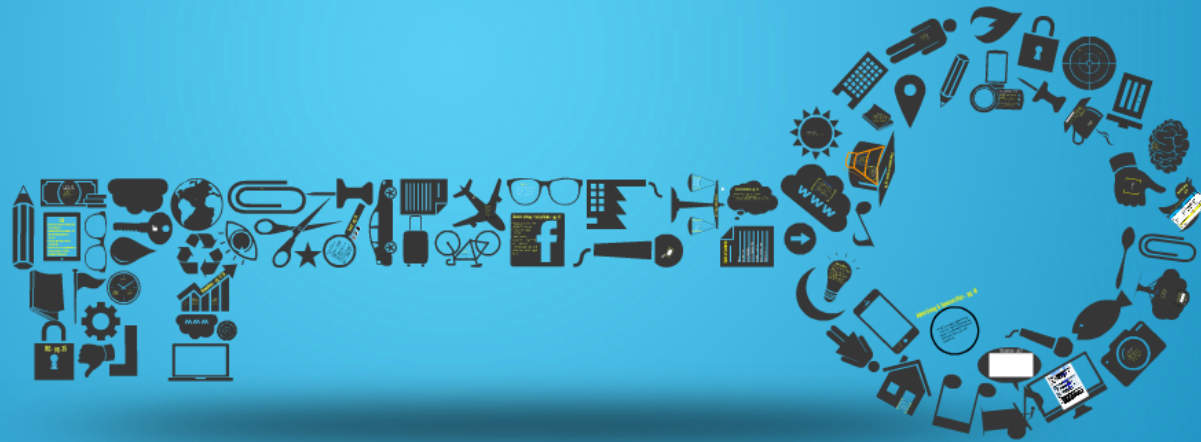
# FISD Booster Club / PTO Training

## 2019-2020



# FISD Booster Club / PTO Training

## 2019-2020



## Before we begin...

- Will work through manual together.
- Manual page numbers are on the slides.
- Ask questions as they arise.
- The manual is a fluid document. If guidelines change, we will make an amendment.
- The manual is posted to the Booster Club/PTO section on the Finance Department webpage.

# Resources - pg 3

## IRS (INTERNAL REVENUE SERVICE)

<b>IRS Exempt Organization (EO) hotline</b>	877-829-5500
---	--------------

- |   |  |
|---|--|
| <ul style="list-style-type: none"><li>• EIN or Exempt status verification</li><li>• Tax questions</li></ul> |  |
|---|--|

## TEXAS COMPTROLLER'S OFFICE

<b>General questions</b> – Sales tax number, Filing help, Exemption	800-252-5555
---	--------------

<b>WebFile help</b> – WebFile number, login	800-442-3453
---	--------------

<b>Franchise Tax help</b>	800-252-1381
---------------------------	--------------

## UNIVERSITY INTERSCHOLASTIC LEAGUE

<b>UIL Booster Club Contact</b>	<a href="mailto:policy@uiltexas.org">policy@uiltexas.org</a>	512-471-5883
---------------------------------	--	--------------



	Month	Day	Item due
2019	September	1	Audit packets due to Director of Business Services via fax, email or mail.
		12	Booster Club Training; 6:30PM – FISD Boardroom
		24	PTO Training; 9:30AM – FISD Boardroom
		25	FMBC Training; 6:30PM – FISD Boardroom
	October	20	Quarterly sales tax due to <a href="#">Texas Comptroller's Office</a> (3 <sup>rd</sup> quarter) <sup>(1)</sup>
	November	15	Form 990-N (e-postcard), 990-EZ or 990 due to IRS <sup>(2)</sup>
	December		<b>NOTHING DUE</b>

	Month	Day	Item due
2020	January	20	Quarterly sales tax due to <a href="#">Texas Comptroller's Office</a> (4 <sup>th</sup> quarter) <sup>(1)</sup> ---or--- Annual sales tax due to <a href="#">Texas Comptroller's Office</a> <sup>(1)</sup>
	February		<b>NOTHING DUE</b>
	March		<b>NOTHING DUE</b>
	April	20	Quarterly sales tax due to <a href="#">Texas Comptroller's Office</a> (1 <sup>st</sup> quarter) <sup>(1)</sup>
	May	15	Franchise tax due to <a href="#">Texas Comptroller's Office</a> <sup>(3)</sup>
	June		<b>NOTHING DUE</b>
	July	20	Quarterly sales tax due to <a href="#">Texas Comptroller's Office</a> (2 <sup>nd</sup> quarter) <sup>(1)</sup>
	August		District held annual Booster Club training
	September	1	Audit packets due to Accountant via fax, email or mail.

Notations

- (1) Clubs either file quarterly or annual sales tax. Check with your predecessor on how the club files. Please call the Texas Comptroller's Office with any questions.
- (2) Federal taxes are due 15 days after the 5<sup>th</sup> month of the club's year end. The majority of clubs have a year-end of June 30, which calculates to a due date for federal taxes of November 15.
- (3) Tax-exempt organizations should not have to file Franchise Tax. If the club receives a notice to file, please log into WebFile and file for the year. Afterwards, please call Lindsey Foley for information on removing this requirement via Form AP-204.

# Definition of Roles - pg. 9

## ***Members***

- Work with coach or sponsor
- Members cannot direct the activities of a coach or sponsor

## ***Sponsor or Coach***

- Liaison between you and the school
- Should work with you during budget time

## ***District Administration***

- Approves new booster clubs
- Has the option to dissolve booster club for insupportability
- FISD may audit booster club at any time

## Bylaws - pg. 7

- Operating rules of club
- Will help resolve or avoid conflict
- May need to be updated as circumstances arise
  - What happens if President resigns?, etc.
- Accountant does not need to see every year unless a change has been made.

# Student privacy / Social Media - pg. 25

- Respect parents and student's privacy
- Establish media release
- Social media etiquette is expected of all parents
- Principal will step in if violations are brought forth



# Background Checks

Our volunteers are an integral part of what makes FISD such a great district!

*Beginning August 1, 2019, ALL FISD volunteers are required to create a Volunteer Profile in order to volunteer. Volunteers may be subject to a criminal history check, depending on the activity they wish to volunteer for. Please see our website for more details.*

## **BECOME A VOLUNTEER TODAY!**

1. Visit *myfisd.com*
2. Click on *Parents & Students*
3. Click on *Volunteers*
4. Click on **SET-UP YOUR VOLUNTEER PROFILE NOW!**

You will be notified via email once you've been approved!  
Volunteer profile's renew annually. You will receive an email when up for renewal.

# Three buckets of money - pg. 14

## General Funds

- Money is allocated each year by Department or Campus
- Used for general needs of program
- Use it or lose it. Balance does not roll into next year.

## Activity Funds

- Money is NOT allocated by Principal or Department Head.
- Funded primarily by fundraisers or Booster Club donations.
- Coach/Sponsor controls the use of funds through a District of funds through a District purchase order or check request.
- Balances roll from year to year.
- Activity Funds cannot reimburse Booster Clubs - TEA RULE.

## Booster Account

- Exclusively used by Booster Club.
- Coach or Sponsor cannot be a signer.
- Boosters control use of money.
- If club dissolves, all money must go back to the program at the school.



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# Activity Funds - pg. 15

- Manual (pg. 15) includes list of what school must buy vs. Booster Club
- Donated money goes directly to the program and the school controls payments of invoice



# Direct Funding

- Boosters pay invoices directly
- Make sure you are clear that the invoice is for the Booster Club and ***not*** for FISD
- Avoid sending invoices to campus unless you donate money to campus.



# Banking - pg. 17

- Booster Club's name on checks...not campus name
- Bank statements should be reconciled within 30 days.
- Two signers are recommended.
- FISD employees cannot be check signers. FISD Policy.
- Change signers immediately after elections.
- Refer to bylaws for additional guidance.



## Cash Handling Guidelines - pg. 21-22

### Receiving money

- Receipt should be given
- Two members should verify all deposits under dual signature
- Deposit funds immediately into Booster Club bank account
- Booster Club funds should NEVER be deposited into personal bank accounts

### Disbursing money

- All checks should be supported by an invoice
- Blank /signed checks should not be given
- Two signatures on checks, best practice

Receiving money pg. 21  
Disbursing money pg. 22

## Safeguarding money - pg. 22

- Do not keep Booster Club funds in a car, unlocked drawer, or any other unsecured place.
- District will not replace stolen funds.
- Money received and not yet deposited should not be used for personal purchases, check cashing, loans, etc.

## **E-Commerce: - pg. 19**

### **Accepting Credit Cards**

- OK to use square or Paypal to accept payments.
- Discounts available for 501c3 status.
- Save receipts!

# Donations - pg. 17-18

## Booster Club → Activity Fund

### **MONEY DONATION**

- Booster Club donates money to school to cover cost of camp, costumes, travel, etc.
- Bookkeeper/Secretary should issue you a Donation Form.

### **NON MONETARY DONATION**

- Check with school or coach first to see if District can accept.
- FUSD pays title and insurance on vehicles or trailers donated.
- Donation becomes property of District.
- If District needs to dispose of asset, the funds will be placed in the activity fund account.

## Outside Donors → Booster Club

- Booster Club receives monetary or non-monetary donations from outside donors.
- Provide tax-deductible receipt if club is tax-exempt.

## Booster Club → Another Cause

- Booster Clubs may donate a small amount to local charity
  - Example- student medical fund
- However - IRS defines "not a substantial portion" may go to another cause.
- Cannot donate from an Activity Fund Account.
- If you host an event of which the proceeds benefit an outside cause, let your donors know.

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- Booster Clubs may donate a small amount to local charity
  - Example- student medical fund
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- Cannot donate from an Activity Fund Account.
- If you host an event of which the proceeds benefit an outside cause, let your donors know.

## Fundraising - pg. 19-20

- Principals should approve your fundraiser in advance to avoid simultaneous campaigns.
- Students cannot be excluded from an activity if they do not fundraise.

# Crowdfunding - pg 16

- Be careful and aware of fees.

Vendor	% Vendor admin costs	Transaction Fees	Fees per \$100 donation
SNAP	30.00%	0	\$30.00
Go Fund Me	7.90%	\$0.30/transaction	8.20
FundRazr	5.00%	2.9% + \$0.30/transaction	8.20
Fundly	4.90%	2.9% + \$0.10/transaction	7.90
Causes	-	4.75%	4.75
You Caring	-	2.9% + \$0.30/transaction	3.20
PayPal	-	2.2% + \$0.30/transaction	2.50
Donors Choose	-	Ask for optional donation	-
ebay Gving Works	-	Fees vary by items sold	

# Raffles - pg. 22-23

- The Charitable Raffle Enabling Act under the authority of the Attorney General of Texas governs raffles
- Money prohibited as prize. Money includes coins, paper currency, CD's, etc.
- May host two raffles per year if a qualified 501c3 organization
- Refer to statute and seek legal advice prior to hosting a raffle
- Bingo's are governed under the Bingo Enabling Act and are **not** permitted.

# Scholarships - pg. 25

- Not required. Offer if your club is able to provide.
- Budget accordingly.
- Be fair and consistent. Detail procedures in bylaws or scholarship applications.
- Funds should be sent directly to the university. Never to the student.
- Students who receive a "full-ride" may not be able to accept scholarship - check with university to see.

# Gifts/Awards - pg. 21

## COACHES

- Allowed \$500 per coach (even assistants) per year. Cash, gift cards, checks. See UIL guidelines.

## STUDENTS

- Only Seniors are allowed a \$70 gift which must be used on a memento such as a plaque or award. Award must be given after UIL eligibility no longer applies. No cash or gift cards. See UIL guidelines.

## VOLUNTEERS

- Money or gift cards given as a "thank you" or incentive are considered compensation per the IRS.

## DONATIONS

- Donated gift cards can be used in silent auction or raffle or to purchase items for the organization; not individuals.



# UIL

- All booster clubs must abide by UIL rules & guidance
- Annual publication available on the UIL and Finance Department websites.
- Athletics must follow athletic amateur rule.
- Coaches cannot accept cumulatively money, products, or service exceeding \$500 per year.

- Required each year
  - First report due Sept. 1, 2019
- Template can be downloaded from the Finance Department website
- 2018-19 officers must complete before handover to 2019-20 officers.
- New officers should implement recommendations.
- Mail, fax, or email to Lindsey Foley, lfoley@fisd12.net

## Audit - pg. 16





## Booster Club Audit Packet

Booster Club Name

Friendswood Choir Booster Club

Date

08/ 18/ 2018

EIN (9 digit number)

123456789

Club's estimated annual revenue (whole numbers only)

\$6,500.00

Street Address

1234 Main Street

City

Friendswood

State

☒ TX

Zip Code

77546

### NEW OFFICER INFORMATION (upcoming school year)

President Name

John Doe

President E-mail address

johndoe@mail.com

Vice President Name

Jane Green

Vice President E-mail address

jgreen@mail.com

Treasurer Name

Helen Hall

Treasurer E-mail address

helenhall@mail.com

Secretary Name

William Wilson

Secretary E-mail address

wwilson@mail.com

Other Officer Name

Chris Miller

Other Officer E-mail address

cmiller@mail.com

Did your club file its Federal Tax Return last year with the IRS? This would be Form 990, 990-EZ or 990-N (e-Postcard).

Please attach proof of filing.

- ☒ Yes  
☐ No

---

Did your club file all Sales Tax obligations (either quarterly or annually) with the Texas Comptroller's Office during the prior period? This may not be applicable if you do not have a Sales Tax Permit.

Please attach proof of filing.

- ☒ Yes  
☐ No  
☐ Not Applicable

---

Summarize audit findings below. If it is a clean audit, type "No Issues"

Check #4567 for \$375.00 did not have two authorized signatures as recommended.  
Check #4707 never cleared the bank. No record that a check was reissued.

Bank Statement missing for April 2017

What are recommendations for the new officers to improve Booster Club operations?

Follow up on outstanding checks.  
Ensure checks over \$250.00 are signed by two people.

---

Audit Committee Member Name

Jason Blain

Audit Committee Member Name

Audit Committee Member Name

Kimberly Ruiz

Date of Audit

08/ 19/ 2018

# Friendswood Choir Booster Club

**Profit Loss - Budget vs. Actual**  
For the period Ju1y 1, 2016-June 30, 2017

	ACTUALS	Budget	Variance (Over)/Under	Comments
<b>Beginning Bank Balance</b>	<b>\$4,967.00</b>			
<b>INCOME</b>				
Ticket Sales	\$6,709.00	\$6,000.00	\$709.00	
Concession Stands	\$1,686.00	\$1,500.00	\$186.00	
Carnival	\$947.00	\$1,500.00	(\$553.00)	Rained at carnival
Fundraisers				
Car Wash	\$1,560.00	\$1,500.00	\$60.00	
Coupon Books	\$560.00	\$600.00	(\$40.00)	
Raffle	\$3,270.00	\$3,000.00	\$270.00	
Candy	\$5,575.00	\$5,000.00	\$575.00	
Member Dues	\$650.00	\$650.00	\$0.00	
Merchandise Sales	\$2,790.00	\$3,000.00	(\$210.00)	
Season Passes	\$700.00	\$800.00	(\$100.00)	
Tournament Fees	\$3,500.00	\$3,500.00	\$0.00	
Kroger match program	\$791.00	\$800.00	(\$9.00)	
<b>TOTAL INCOME/GROSS PROFIT</b>	<b>\$28,738.00</b>	<b>\$27,850.00</b>	<b>\$888.00</b>	
<b>EXPENSE</b>				
Donations to School	\$10,000.00	\$10,000.00	\$0.00	
Concession Stands	\$1,249.00	\$1,200.00	\$49.00	
Carnival	\$325.00	\$325.00	\$0.00	
Fundraisers				
Car Wash	\$150.00	\$150.00	\$0.00	
Coupon Books	\$300.00	\$300.00	\$0.00	
Raffle	\$1,200.00	\$1,850.00	(\$650.00)	
Candy	\$2,973.00	\$2,500.00	\$473.00	
Scholarships	\$2,500.00	\$2,500.00	\$0.00	
Merchandise Sales	\$1,200.00	\$1,672.00	(\$472.00)	
Travel to tournaments	\$4,500.00	\$4,000.00	\$500.00	
Bank Fees	\$60.00	\$60.00	\$0.00	
Insurance	\$50.00	\$50.00	\$0.00	
<b>TOTAL EXPENSE</b>	<b>\$24,507.00</b>	<b>\$24,607.00</b>	<b>(\$100.00)</b>	
<b>Net Income/(Net Loss)</b>	<b>\$4,231.00</b>	<b>\$3,243.00</b>	<b>\$988.00</b>	
<b>Ending Bank Balance</b>	<b>\$9,198.00</b>			

# Carryover Balance

pg. 17

- A small carryover is necessary for start-up for the following year.
- No defined amount.
- Budget will help figure out how much you need.
- NOT required to distribute money to campus at the end of the year.
- Do NOT save money for future years, unless voted by members

## Record retention - pg. 42

- IRS says keep records for 5 years.
- You can scan and keep electronic copies.
  - All taxes, all bank statements, all receipts

# Dissolution of Club - pg. 7

- Clubs can be shut down due to lack of support by majority vote of members or a District Administrator
- Please do not walk away!
  - File and pay all taxes
- Funds must be sent back to Activity Fund within 30 days
- Give files to coach or sponsor



# Advertising & Sponsorships - pg. 16

- FISD manages advertising contracts on FISD property.
- Email or call the Director of Business Services with questions.

# Insurance - pg. 21

- All Booster Clubs / PTO are required to hold a General Liability policy
- Send general liability certificate of insurance to Director of Business Services each year
- Special events may require an additional coverage. Please contact your insurance agent for assistance.



# IRS - pg. 35

## Employee Identification Number

The number that identifies you for Social Security purposes. It is used by the IRS to track your tax records.

It is a nine-digit number that you will use on all tax forms.

It is the same number that you use on your Social Security card.

It is the same number that you use on your W-2 form.

It is the same number that you use on your 1040 form.

It is the same number that you use on your 1099 form.

It is the same number that you use on your 1041 form.

It is the same number that you use on your 1042 form.

It is the same number that you use on your 1043 form.

It is the same number that you use on your 1044 form.

It is the same number that you use on your 1045 form.

It is the same number that you use on your 1046 form.

It is the same number that you use on your 1047 form.

It is the same number that you use on your 1048 form.

It is the same number that you use on your 1049 form.

It is the same number that you use on your 1050 form.

It is the same number that you use on your 1051 form.

It is the same number that you use on your 1052 form.

It is the same number that you use on your 1053 form.

It is the same number that you use on your 1054 form.

It is the same number that you use on your 1055 form.

# Employer Identification Number

- 9 digit number - begins with any number
- Must have your own EIN - apply online
- Never use District EIN beginning in 74-600..
- Just because you have an EIN **does not mean you are tax-exempt.**

**REMEMBER - always use YOUR EIN.  
NEVER FISD EIN.**

# 501c3 Rule #1 - pg. 37

**Tax-exempt organizations must benefit a group as a whole instead of benefiting individual members.**

- All members of the student group should receive the same financial benefits.
  - EXCEPTION - Financial hardship
    - If the financial need criteria are met, the club may provide the necessary funds to allow the individual to participate, thus providing individual benefit due to special circumstances.

# 501c3 Rule #2 - pg. 37

**Tax-exempt organizations cannot require a person to participate in fundraising activities.**

- The IRS prohibits tax-exempt organizations from requiring people to participate in fundraisers.
- As a result, Booster Clubs or sponsors/coaches cannot exclude parents or students from activities because they did not participate in a fundraiser.
- Likewise, Booster Clubs cannot *require* an amount to be “donated” in lieu of participating in a fundraiser.
  - You can make donations *optional* in lieu of fundraising and are allowed to set a reasonable amount.

# IRS Tax Filing Requirements - pg. 38

- Federal tax return is due once per year
  - 4 1/2 months after the booster club year end

May 31 YE	June 30 YE	July 31 YE	Dec. 31 YE
Federal Taxes Due Oct. 15	Federal Taxes Due Nov. 15 MOST COMMON	Federal Taxes Due Dec. 15	Federal Taxes Due May 15

- There are 3 different forms available for exempt organizations (990, 990-EZ, 990-N).
- The form filed is determined by the booster club's total income.



# Which one to file? pg. 38-40

## Form 990

- Large clubs with revenues of more than \$200,000
- Not many clubs file this one
- Paper form only
- Must have accountant help you.
- Very lengthy; lots of financial information required.

## Form 990-EZ

- Medium sized clubs with revenue between \$50,000-\$200,000\*
- *May be able to file 990-N based on averaging rule*
- Paper form
- Requires disclosure of financial information.
- Not many clubs file this form.

## Form 990-N or E-postcard

- **Most common.**
- Clubs with revenues of \$50,000 or less
- Clubs with \$50,000 average over 3 yrs.
- **Online only**
  - Simple! No financials required.
  - Get accept/reject notice in 7 minutes.
  - If rejected, there is a reason!



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  - Get accept/reject notice in 7 minutes.

If rejected, there is a reason!

# 990-N rejection reasons

- Your club was revoked for failure to file taxes for the past 3 years.
- Exemption never filed.
- Gross receipts are >\$50,000.
  - CALL IRS TO CORRECT



**State Comptroller's Office-pg. 37**



# State Tax Basics - pg. 28

- Must apply for federal 501c3 status 1st.
- Must apply for state exemption 2nd.

**Having a FEDERAL EXEMPTION does not mean the booster club has a State exemption!**

- Form AP-204 - application
- Franchise Tax? If required to file, the booster club is not tax-exempt.

**Texas Taxpayer ID is 11 digits**

- **Begins with 1, 2, or 3**



# Sales Tax Permit - pg. 28

- Must apply for one online if booster club plans to host more than two taxable fundraisers per year.
- What is taxable? Page 42.
- Do not apply for one if the booster club **will not** host more than **two taxable** fundraisers per year.
- Two tax-free days are allowed per calendar year (Jan - Dec)
- Sales tax permits require you to file Sales Tax every quarter!

# WebFile - pg. 32

The screenshot shows the official website of the Texas Comptroller of Public Accounts, Glenn Hegar. The header includes the name 'Glenn Hegar' and title 'Texas Comptroller of Public Accounts'. A search bar is present with the text 'Search all CPA sites' and a 'GO' button. A navigation bar lists various services: Home, About Us, Texas Taxes, Education, Finances & Economy, State Purchasing, Forms, and e-Services. The main content area features the 'webfile Online Tax Filing' logo and a sign-up link for email updates. A section titled 'Filing and Paying Electronically' describes the service's availability and benefits. A 'Webfile Quick Start' video player is also visible. At the bottom, there are three buttons for selecting tax/fee options: Sales Tax, Franchise Tax, and Other Taxes.

**Glenn Hegar**  
Texas Comptroller of Public Accounts

Welcome to your official online window on state government services from the Texas Comptroller of Public Accounts.

Search all CPA sites **GO**

Quick Start for: Citizens Business Government

Home About Us Texas Taxes Education Finances & Economy State Purchasing Forms e-Services

**webfile**  
Online Tax Filing

✉ Sign up to receive email updates when this page changes.

### Filing and Paying Electronically

WebFile is available 24 hours a day, 7 days a week. It saves taxpayers and the state of Texas time, money and paper, and meets state requirements to electronically file reports and submit payments to the Comptroller's office. [Learn who is required to file and pay electronically.](#)

#### Select Tax/Fee Option

**Sales Tax** **Franchise Tax** **Other Taxes**

**Webfile Quick Start**

If you're new to WebFile, have never filed sales and use tax before, or just need a refresher on how to file and pay, watch our [Webfile Quick Start Videos](#).

[See more video tutorials](#)

- All state taxes filed online.
- State will not give FISD much info. You have to call!
- Must have WebFile ID (begins with XT or RT).

RT542525

AAAA

26100

SEE INSTRUCTIONS FORM 01-922

TEXAS SALES AND USE TAX RETURN

c. Taxpayer number  
1-80-0654285-8

d. Filing period  
YEAR END 12-31-2012

e. 12

f. Due date  
01-22-2013

IMPORTANT

Taxpayer name and mailing address (Make corrections next to any incorrect information.)

Friendswood Choir Booster Club

261001800654285812550008 00001

1. Are you taking credit to reduce taxes due on this return for taxes you paid in error on your past purchases? (Blacken appropriate box) YES 1 NO 2

1. NO SALES - If you had zero to report in Items 1, 2 and 3 for ALL locations for this filing period, blacken this box, sign and date this return and mail it to the Comptroller's office.

OPTIONAL MUST BE FILED

PLEASE PRINT YOUR NUMERALS LIKE THIS

Example 1: WebFile ID found in the upper left hand corner of pre-printed Sales Tax Form reminder.

Example 2: WebFile ID found on the right side of letter from the Comptroller's Office.

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Comptroller.Texas.Gov

Friendswood Choir Booster Club  
1234 Main St.  
Friendswood, TX 77546

Taxpayer number	32053220557
Filing number	0068610180
WebFile ID	XT026995
Report year	2014
Due date	05/15/2014

# Sales and Use Tax

Original Return for Period Ending 12/31/2016 (164)

Confirmation: You Have Filed Successfully

Please do NOT send a paper return.

Print this page for your records.

Reference Number: 517061856

Date and Time of Filing: 01/05/2017 12:51:51 PM

Taxpayer ID: 3001218812

Taxpayer Name: Friendswood Choir Booster

Taxpayer Address: 4601 FM 2351 RD FRIENDSWOOD, TX 77546 - 2823

Entered by: Helen Hall

Email Address: helenhall@mail.com

Telephone: 281-992-1234

IP Address: 281-992-1234

## Credits Taken on Taxable Purchases

Credits taken?

No

## Licensed Customs Broker Exported Sales

Sales tax refunded on exported items?

No

Loc #	Total Sales	Taxable Sales	Taxable Purchases	Subject to State Tax (Rate .0625)	State Tax Due	Subject to Local Tax	Local Tax Rate	Local Tax Due
00001	3,592	3,592	0	3,592	224.50	3,592	.00000	0.00
Total Tax Due								224.50

Total Tax Due: = 224.50

Timely Filing Discount: - 1.12

Balance Due: = 223.38

Pending Payments: - 0.00

Total Amount Due and Payable: = 223.38

(State amount due is 223.38)

(Local amount due is 0.00)

## Payment Summary

State Amount: 223.38

Local Amount: 0.00

Amount to Pay: \$223.38

Electronic Check: \$223.38

Payment Reference Number: 517061854

Trace Number: 25974936

Type of Bank Account: CHECKING

Accountholder Name: Friendswood Choir Booster

Bank Routing Number: 113000333

Bank Account Number: \*\*\*\*\*4191

Payment Effective Date: 01/05/2017

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# Sales Tax Due Dates - pg.33

Taxes due quarterly; 20 days after qtr.

- March 31 -> due April 20
- June 30 -> due July 20
- September 30 -> due Oct. 20
- December 31 -> due Jan. 20

## MISSED/LATE FILING:

- **\$50/occurrence**
- Can apply to file annually after 1 year of filing on time. Call the State.

# Change of Address

## IRS

- Address change processed through paper form (8822-b).
- Will not receive notification that it has been processed.

## Texas Comptroller's Office

- Change of address processed online.
- Will receive confirmation.

## Booster Club

- Refrain from using campus address.
- PO box recommended.



**Questions?**



# Contacts

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## THANK YOU FOR ATTENDING!