

**PREPARING FORM 990-EZ
and
RELATED TOPICS**

Presented by

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Topics

Handout Material

Filing requirements

W-9 – Request for Taxpayer Identification Number and Certification

Form 1099 – Miscellaneous Income

Donation receipts

Form 8282 – Donee Information Return

Individual Accounts

Disqualified Person

Donor Advised Fund

**Form 990-T – Exempt Organization Business Income Tax Return
(Unrelated Business Income – UBI)**

Conflicts of Interest

Vehicle Donations

Booster club example

Form 990-EZ – Return of Organization Exempt from Income Tax

Schedule A – Organization Exempt Under Section 501(c)(3)

Schedule B – Schedule of Contributors

Schedule G – Supplemental Information Regarding Fundraising or Gaming Activities

Filing Requirements for IRC 503(c)(3) Organizations

Returns are due by the 15th day of the fifth month after organization's year end. For example, if yearend is June 30, 2011, return due by November 15, 2011. Form 990 and Form 990EZ can file one six month extension using Form 8868. There is no extensions for Form 990N.

Form 990N – Gross receipts normally less than \$50,001 must file online with IRS at <http://epostcard.form990.org>. There is no paper form.

Form 990N Information

Organization's employer identification number

Organization's legal name

Any other names the organization uses

Organization's mailing address

Name and address of principal officer of the organization

Organization's year end

Verify that organization's annual gross receipts are less than \$50,001

Some indication the organization has not ceased operations or terminated

Form 990EZ – Gross receipts less than \$200,000 and total assets less than \$500,000.

Form 990 – Gross receipts greater than \$199,999 or total assets greater than or equal to \$500,000.

FAILURE TO FILE FORM 990-N, 990-EZ OR 990 FOR THREE CONSECUTIVE YEARS, THE ORGANIZATION'S STATUS AS AN EXEMPT ORGANIZATION UNDER IRC 503(C)(3) WILL AUTOMATICALLY BE REVOKED. FROM THE DATE OF REVOCATION, THE ORGANIZATION WILL BE A TAXABLE CORPORATION OR ASSOCIATION AND WILL OWE INCOME TAXES ON ITS NET INCOME. REVENUE PROCEDURE 2014-11 GIVES STEPS NECESSARY FOR ORGANIZATION TO REGAIN EXEMPT STATUS THE ORGANIZATION WILL HAVE TO RE-FILE FORM 1023 AND APPLY FOR 501(C)(3) STATUS WITHIN 15 MONTHS OF THE DATE OF REVOCATION.

Form W-9

Form W-9, Request for Taxpayer Identification Number and Certification, should be obtained from all vendors, donors of property of \$500 or more and prize winners of \$600 for more.

Form 1099-MISC

Report rents and non-employee compensation (i.e. payments to vendors) on a calendar year of \$600 or more. Report name, address and federal identification number (i.e. social security number or employer identification number) and amount paid to such person/entity. Generally payments to corporations are not reportable, payments to all other persons or entities are reportable. Exception, all payments to attorneys/law firms of \$600 or more are reportable. Form 1099 is also required for prizes of \$600 or more awarded to an individual.

Penalties for failure to file Form 1099

\$50 per Form 1099 if filed within 30 days of due date (January 31 for Form 1099-MISC, Box 7) (February 28 for other Form 1099)

\$100 per Form 1099 if filed after 30 days of due date and before August 2

\$260 per Form 1099 if filed after August 1 or not filed as required

Donation Receipts

Organizations must provide written receipts to the donor for donations of property and cash.

1. For the purposes of acknowledging the receipt of property donations, the term “property” does not include services (I.R.C. section 1.170A-1(g)). As a general rule, for a “donation” to be considered a charitable contribution, the donated property must have some cost basis in the hands of the donor. Donations such as coupons for services or discounts on services or goods have no such cost basis in the hands of the donor and therefore do not qualify as a charitable contribution and should not be acknowledged as such (Rev. Rul. 79-431, 1979-2 CB 108).
 - a. Donation receipt is required for donations of \$250 or more of cash or property received during the year.
 - b. Under the quid pro quo rules the organization must provide a receipt if it receives a payment of more than \$75 that is partly for goods or services and partly a contribution.

DONATION OF CASH

(Donor Name)

(Donor Address, if known)

Thank you for your contribution of \$_____ in cash on [Date]. Your gift will be devoted to our organization’s objectives and we will not provide benefits or services required to be valued in consideration for this gift.

(Organization’s Name)

Authorized Signature

Donations from Fundraisers

Organizations use various fundraising events (ie golf tournaments, galas, raffles, etc) to raise money during the year. In each case, except raffles, there probably is a quid pro quo element to the fundraising event. It is the organization's responsibility to determine the fair market value of the non-charitable benefits received by the participants and disclose the charitable and non-charitable portion of each fundraiser to the participants.

1. Use best estimate to determining the fair market value of non-charitable benefits of a fundraiser.
2. If donated property is auctioned or given as a prize the donor should provide a reasonable estimate of its fair market value.
3. No part of the purchase of a raffle ticket is considered a charitable contribution.

Quid pro Quo Donations (Payment of \$75.01 or More)

(Donor Name)

(Donor Address, if known)

Thank you for your contribution of \$_____ in cash and/or [Describe Property] on [Date]. We estimate the fair market value of the benefits we provided to you consideration for this donation was \$_____. We are a I.R.C. section 501(c)(3) organization and you may claim a donation deduction for the difference between the cash and/or property given to the organization and the value of the benefits you received. The organization assumes no responsibility for determining the fair market value of the donated property.

(Organization's Name)

Authorized Signature

Form 8282 - Disposal of Donated Property

If the organization within three years of receipt, disposes of donated property (ie sells, transfers or assigns) with a fair market value of \$500 or more, the organization is required to complete Form 8282 and file the form with IRS within 125 days of the disposal of such property and send a copy to the donor.

1. Does not apply to marketable securities or cash.
2. Does not apply if the donated property is consumed or distributed in fulfilling exempt purpose. For example, athletic booster club receives donated football equipment and distributes such equipment to high school athletes.
3. In some cases, Form 8282 may be required for dispositions of donated property of \$500 or more.

Individual Accounts

The IRS generally does not like individual accounts within a charitable organization. An example of an individual account is Johnny sells more coupon books than the rest of the kids in the organization and for this Johnny gets a \$100 credit to his account than he can use to pay for the next field trip. This can be considered an individual receiving a personal benefit from a charitable organization, which is contrary to the general purpose of a charitable organization. Therefore, IRS does not condone "Individual Accounts" and can assess penalties on the organization for maintaining such accounts.

Disqualified Person

A disqualified person is any officer, director or trustee of the organization and any person who donates more than \$5,000 to the organization provided such donation exceeds 2% of the organization's total donations. In the example, Schedule A, Part III, Section A, line 1 total donations are \$118,020, 2% of the total donations is \$2,360. Thus a donor who donates more than \$5,000 would be a disqualified person. Family members of the aforementioned persons are also considered disqualified persons.

Donor Advised Fund

Form 990EZ, Part V, line 44a asks if the organization maintains any "donor advised funds." If the organization answers yes, it cannot file Form 990EZ but must instead file Form 990, the long form. The IRS describes "Donor Advised Fund" as a fund in which the donor has or reasonably expects to have advisory privileges in the disbursement of the fund because of the donor's status as a donor. Example, a donor donates \$500 to the organization and stipulates the organization has to buy student John football equipment with the funds. Donor advised funds do not include the following.

- Fund directed to be disbursed to a single identifiable organization or government entity ie a school
- All grants, disbursements from the fund are made on an objective and nondiscriminatory basis following procedures approved in advance by the board of directors. For example, a donor donates to be disbursed exclusively for scholarship and the organization has an established procedure for awarding such scholarship, these are not donor advised funds.
- The above two exceptions are applicable only if the donors do not control the board of directors or committee that awards or disburses such funds.

Unrelated Business Income (UBI)

UBI arises if an organization engages in a trade or business that is regularly carried on and the activity is not substantially related to the performance of the organization's exempt purpose. Unrelated business income (UBI) is subject to income taxes at the corporate tax rates and is reported on Form 990-T.

1. Advertising.
2. Travel tours (non-educational).
3. Sales of mailing lists.
4. Subscription revenue for publications (ie journals, periodicals, directories, etc).
5. Rental of personal property.
6. Rental of real property when the organization provides significant services to the lessee.
7. Any activity that is "regularly" carried on can potentially be considered UBI.

IRC Section 513 defines "unrelated trade or business" but states unrelated trade or business income does not included income "in which substantially all the work in carrying on such trade or business is performed by the organization without compensation."

This most common issue in this area is advertising revenue received in publishing sports programs or yearbooks. If the organization hires a third party to solicit advertising for its yearbook and/or sport programs, this would probably make this advertising revenue "unrelated business income" subject to income taxes.

Local booster clubs and PTO's generally do not have income that can be considered unrelated business income from fundraisers for example because the officers and members are not paid compensation. Thus the selling of programs, concessions, school supplies, etc is not unrelated business income as no one the organization receives compensation.

Conflicts of Interest

Officers, directors and large contributors are generally considered "disqualified" persons and any transactions or business dealings with these individuals, their family members or their related entities are subject to disclosure and scrutiny by the IRS.

1. Compensation and benefits.
2. Purchase of assets.
3. Leasing transactions.
4. Payments for goods or services.
5. Grants or scholarships.

Vehicle Donations

Special rules apply beginning after December 31, 2004 regarding the donation of vehicles to charitable organizations if the vehicle has a fair market value of more than \$500 or is sold for more than \$500.

1. Generally the donation amount is limited to the sales price of the vehicle by the organization, not its "fair market value."
2. The organization must file Form 8282 if the vehicle is disposed of within three years.
3. Organization must provide the donor Form 1098-C within 30 days of the disposal of the vehicle and with the IRS by February 28 of the next year.

**School Booster Club
Balance Sheet
As of June 30, 2019**

ASSETS

| | | |
|------------------|---------------|----------------------|
| Checking Account | \$ 3,250 | |
| Savings Account | <u>15,250</u> | |
| | | <u><u>18,500</u></u> |

LIABILITIES & FUND BALANCE

| | | |
|-------------------------|---------------|----------------------|
| Fund Balance 06/30/2018 | \$ 7,400 | |
| Net Income 06/30/2019 | <u>11,100</u> | |
| | | <u><u>18,500</u></u> |

School Booster Club
Income Statement
For the Fiscal Year Ended June 30, 2019

| INCOME | Total | Program Revenue | Fundraisers | Investment Income | Donations | Note |
|--|---------------|-----------------------------|--------------------|------------------------------|------------------|-------------|
| Catalog Fundraiser | 13,600 | | 13,600 | | | |
| Other Fundraiser | 5,100 | | 5,100 | | | |
| Golf Tournament | 17,500 | | 5,000 | | 12,500 | Note (1) |
| Raffle (at golf tournament) | 500 | | 500 | | | |
| Donated Texans Football Tickets for Raffle | 100 | | | | 100 | Note (2) |
| Donation - Cash | 5,000 | | | | 5,000 | |
| Interest | 10 | | | 10 | | |
| Membership Dues (50 members @ \$20) | 1,000 | | | | 1,000 | Note (3) |
| Educational Trip Income (from students) | 10,425 | 10,425 | | | | |
| Total Income | 53,235 | 10,425 | 24,200 | 10 | 18,600 | |
| Form 990-EZ / 990 | | Line 2 | Line 6a | Line 4 | Line 1 | |
| EXPENSES | Total | Program Expenses | Fundraisers | Admin Expenses | | |
| Catalog Fundraiser | 6,800 | | 6,800 | | | |
| Other Fundraiser | 3,300 | | 3,300 | | | |
| Golf Tournament Costs | 3,500 | | 3,500 | | | |
| Donated Texans Football Tickets for Raffle | 100 | | 100 | | | |
| Scholarship | 3,000 | 3,000 | | | | |
| School Donation | 11,000 | 11,000 | | | | |
| Professional fees | 500 | | | 500 | | |
| Supplies | 680 | 300 | | 380 | | |
| Bank Service Charges | 80 | | | 80 | | |
| Telephone | 350 | 250 | | 100 | | |
| Travel | 400 | 300 | | 100 | | |
| Educational Trip | 12,425 | 12,425 | | | | |
| Total Expenses | 42,135 | 27,275 | 13,700 | 1,160 | | |
| | | Line 17 | Line 6b | Line 17 | | |
| NET INCOME (LOSS) | 11,100 | | | | | |

Note (1): Assumed 50 players and FMV of round of golf \$100 which is the net fundraising revenue

Note (2): Based on fair market value on date of donation

Note (3): Assumed members receive no benefit for their membership dues

Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2019**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form, as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.**A For the 2019 calendar year, or tax year beginning 07/01/19, and ending 06/30/20**

| | | | | | |
|--|--|---|--|--|--|
| B Check if applicable: | | C Name of organization | | D Employer identification number | |
| <input type="checkbox"/> Address change | | SCHOOL BOOSTER CLUB | | 76-1234567 | |
| <input type="checkbox"/> Name change | | | | | |
| <input type="checkbox"/> Initial return | | | | | |
| <input type="checkbox"/> Final return/terminated | | | | | |
| <input type="checkbox"/> Amended return | | Number and street (or P.O. box, if mail is not delivered to street address) | | Room/suite | |
| <input type="checkbox"/> Application pending | | 123 MAIN STREET | | | |
| | | City or town, state or province, country, and ZIP or foreign postal code | | F Group Exemption Number ▶ | |
| | | Houston TX 77018 | | | |
| G Accounting Method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶ | | | | H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF). | |
| I Website: WWW.SCHOOLBOOSTERCLUB.COM | | | | | |
| J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | | | | | |
| L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ | | | | \$ 53,235 | |

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

☒

| | | | |
|---|---|---------------|---------------|
| Revenue | 1 Contributions, gifts, grants, and similar amounts received | 1 | 18,600 |
| | 2 Program service revenue including government fees and contracts | 2 | 10,425 |
| | 3 Membership dues and assessments | 3 | |
| | 4 Investment income | 4 | 10 |
| | 5a Gross amount from sale of assets other than inventory | 5a | |
| | b Less: cost or other basis and sales expenses | 5b | |
| | c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) | 5c | |
| | 6 Gaming and fundraising events: | | |
| | a Gross income from gaming (attach Schedule G if greater than \$15,000) | 6a | |
| | b Gross income from fundraising events (not including \$ 12,500 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b | 24,200 |
| c Less: direct expenses from gaming and fundraising events | 6c | 13,700 | |
| d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6d | 10,500 | |
| 7a Gross sales of inventory, less returns and allowances | 7a | | |
| b Less: cost of goods sold | 7b | | |
| c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) | 7c | | |
| 8 Other revenue (describe in Schedule O) | 8 | | |
| 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 9 | 39,535 | |
| Expenses | 10 Grants and similar amounts paid (list in Schedule O) | 10 | 14,000 |
| | 11 Benefits paid to or for members | 11 | |
| | 12 Salaries, other compensation, and employee benefits | 12 | |
| | 13 Professional fees and other payments to independent contractors | 13 | 500 |
| | 14 Occupancy, rent, utilities, and maintenance | 14 | |
| | 15 Printing, publications, postage, and shipping | 15 | |
| | 16 Other expenses (describe in Schedule O) | 16 | 13,935 |
| | 17 Total expenses. Add lines 10 through 16 | 17 | 28,435 |
| Net Assets | 18 Excess or (deficit) for the year (subtract line 17 from line 9) | 18 | 11,100 |
| | 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19 | 7,400 |
| | 20 Other changes in net assets or fund balances (explain in Schedule O) | 20 | |
| | 21 Net assets or fund balances at end of year. Combine lines 18 through 20 | 21 | 18,500 |

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2019)

Check if the organization used Schedule O to respond to any question in this Part II

Check if the organization used Schedule O to respond to any question in this Part III

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

Check if the organization used Schedule O to respond to any question in this Part IV

Form **990-EZ** (2019)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

| | Yes | No |
|--|-----|----------|
| 33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O | | X |
| 34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions | | X |
| 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | | X |
| b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O | | |
| c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III | | X |
| 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | | X |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a | | |
| b Did the organization file Form 1120-POL for this year? | | X |
| 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? | | X |
| b If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b | | |
| 39 Section 501(c)(7) organizations. Enter: | | |
| a Initiation fees and capital contributions included on line 9 39a | | |
| b Gross receipts, included on line 9, for public use of club facilities 39b | | |
| 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 40a ; section 4912 40a ; section 4955 40a | | |
| b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | X |
| c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c | | |
| d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40d | | |
| e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e | | X |
| 41 List the states with which a copy of this return is filed None | | |
| 42a The organization's books are in care of BETTY BAKER Telephone no. 123 MAIN STREET Located at HOUSTON TX ZIP + 4 77065 | | |
| b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country 42b | | X |
| See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country 42c | | X |
| 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here 43 and enter the amount of tax-exempt interest received or accrued during the tax year | | |
| 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a | | X |
| b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b | | X |
| c Did the organization receive any payments for indoor tanning services during the year? 44c | | X |
| d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d | | |
| 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a | | X |
| b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions 45b | | X |

| | Yes | No |
|--|-----|----------|
| 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | | X |

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

| | Yes | No |
|--|-----|----------|
| 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | | X |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | X |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | | X |
| b If "Yes," was the related organization a section 527 organization? | | |

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|---|---|--|
| None | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| None | | |
| | | |
| | | |
| | | |
| | | |
| | | |

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

| | | | | | |
|-------------------------------|---|---|--------------------------|---|--------------|
| Sign Here | Signature of officer SHERYL JONES | | Date PRESIDENT | | |
| | Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | This tax return prepared by a non-paid preparer. | | | Firm's EIN ▶ |
| | Firm's address ▶ | | | | Phone no. |

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization

SCHOOL BOOSTER CLUB

Employer identification number

76-1234567**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2019

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

| | | |
|--|----|---|
| 14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2018 Schedule A, Part II, line 14 | 15 | % |
| 16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/> | | |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 26,000 | 26,500 | 24,920 | 22,000 | 18,600 | 118,020 |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 39,500 | 37,000 | 35,380 | 35,000 | 29,135 | 176,015 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | 65,500 | 63,500 | 60,300 | 57,000 | 47,735 | 294,035 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | 5,450 | 5,450 |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | 5,450 | 5,450 |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | 288,585 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | 65,500 | 63,500 | 60,300 | 57,000 | 47,735 | 294,035 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 10 | 10 | 10 | 10 | | 40 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 10 | 10 | 10 | 10 | | 40 |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | 900 | 900 |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 65,510 | 63,510 | 60,310 | 57,010 | 48,635 | 294,975 |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|----|---------|
| 15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) | 15 | 97.83 % |
| 16 Public support percentage from 2018 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|----|---|
| 17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2018 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☒

b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i> | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i> | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i> | | |
| b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

Part IV Supporting Organizations (continued)

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? | | |
| 11a | | |
| b A family member of a person described in (a) above? | | |
| 11b | | |
| c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI . | | |
| 11c | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | | |
| 1 | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization. | | |
| 2 | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | | |
| 1 | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 1 | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). | | |
| 2 | | |
| 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard. | | |
| 3 | | |

Section E. Type III Functionally-Integrated Supporting Organizations

| | | | |
|---|--|-----|----|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions). | | | |
| 2 Activities Test. Answer (a) and (b) below. | | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | Yes | No |
| 2a | | | |
| b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. | | | |
| 2b | | | |
| 3 Parent of Supported Organizations. Answer (a) and (b) below. | | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI . | | | |
| 3a | | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | | | |
| 3b | | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See****instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.**Section A - Adjusted Net Income**

(A) Prior Year

(B) Current Year
(optional)

1 Net short-term capital gain

1

2 Recoveries of prior-year distributions

2

3 Other gross income (see instructions)

3

4 Add lines 1 through 3.

4

5 Depreciation and depletion

5

6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)

6

7 Other expenses (see instructions)

7

8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)

8

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):

a Average monthly value of securities

1a

b Average monthly cash balances

1b

c Fair market value of other non-exempt-use assets

1c

d **Total** (add lines 1a, 1b, and 1c)

1d

e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):

2 Acquisition indebtedness applicable to non-exempt-use assets

2

3 Subtract line 2 from line 1d.

3

4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).

4

5 Net value of non-exempt-use assets (subtract line 4 from line 3)

5

6 Multiply line 5 by .035.

6

7 Recoveries of prior-year distributions

7

8 **Minimum Asset Amount** (add line 7 to line 6)

8

Section C - Distributable Amount

Current Year

1 Adjusted net income for prior year (from Section A, line 8, Column A)

1

2 Enter 85% of line 1.

2

3 Minimum asset amount for prior year (from Section B, line 8, Column A)

3

4 Enter greater of line 2 or line 3.

4

5 Income tax imposed in prior year

5

6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).

6

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions | | Current Year | |
|---------------------------|--|--------------|--|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | | |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | | |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | | |
| 4 | Amounts paid to acquire exempt-use assets | | |
| 5 | Qualified set-aside amounts (prior IRS approval required) | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | |
| 7 | Total annual distributions. Add lines 1 through 6. | | |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | | |
| 9 | Distributable amount for 2019 from Section C, line 6 | | |
| 10 | Line 8 amount divided by line 9 amount | | |

| Section E - Distribution Allocations (see instructions) | | (i) Excess Distributions | (ii) Underdistributions Pre-2019 | (iii) Distributable Amount for 2019 |
|---|---|-----------------------------|--|---|
| 1 | Distributable amount for 2019 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2019 | | | |
| a | From 2014 | | | |
| b | From 2015 | | | |
| c | From 2016 | | | |
| d | From 2017 | | | |
| e | From 2018 | | | |
| f | Total of lines 3a through e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2019 distributable amount | | | |
| i | Carryover from 2014 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 | Distributions for 2019 from Section D, line 7: \$ | | | |
| a | Applied to underdistributions of prior years | | | |
| b | Applied to 2019 distributable amount | | | |
| c | Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 | Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions. | | | |
| 6 | Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions. | | | |
| 7 | Excess distributions carryover to 2020. Add lines 3j and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| a | Excess from 2015 | | | |
| b | Excess from 2016 | | | |
| c | Excess from 2017 | | | |
| d | Excess from 2018 | | | |
| e | Excess from 2019 | | | |

Schedule B
(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

OMB No. 1545-0047

2019▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

Name of the organization

Employer identification number

SCHOOL BOOSTER CLUB**76-1234567**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(**3**) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

SCHOOL BOOSTER CLUB

Employer identification number

76-1234567

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|---|----------------------------|---|
| 1 | DAVID JOHNSON 1000 CEDAR DRIVE HOUSTON TX 77007 | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

**SCHEDULE G
(Form 990 or 990-EZ)**Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019Open to Public
Inspection

Name of the organization

SCHOOL BOOSTER CLUB

Employer identification number

76-1234567**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations **e** ☐ Solicitation of non-government grants
- b** ☐ Internet and email solicitations **f** ☐ Solicitation of government grants
- c** ☐ Phone solicitations **g** ☐ Special fundraising events
- d** ☐ In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|--|---------------|--|----|-----------------------------------|---|---|
| | | Yes | No | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| Total | | ▶ | | | | |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 GOLF TOURNAMENT (event type) | (b) Event #2 CATALOG SALES (event type) | (c) Other events 1 (total number) | (d) Total events (add col. (a) through col. (c)) |
|-----------------|--|--|--|--|---|
| Revenue | 1 Gross receipts | 18,000 | 13,600 | 5,100 | 36,700 |
| | 2 Less: Contributions | 12,500 | | | 12,500 |
| | 3 Gross income (line 1 minus line 2) | 5,500 | 13,600 | 5,100 | 24,200 |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | 100 | | | 100 |
| | 6 Rent/facility costs | 3,500 | | | 3,500 |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | | 6,800 | 3,300 | 10,100 |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | 13,700 |
| | 11 Net income summary. Subtract line 10 from line 3, column (d) | | | | 10,500 |

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|---|--------------------------------|--|--|--|---|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | <input type="checkbox"/> Yes <input type="checkbox"/> No % | <input type="checkbox"/> Yes <input type="checkbox"/> No % | <input type="checkbox"/> Yes <input type="checkbox"/> No % | |
| 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | | |
| 8 Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | | |

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
- c** If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**Open to Public
Inspection**

Name of the organization

SCHOOL BOOSTER CLUB

Employer identification number

76-1234567**Form 990-EZ, Part I, Line 10 - Grants/Similar Amts Paid to Organizations****Name: LOCAL HIGH SCHOOL****Address: 5656 SPRING DRIVE****Houston, TX 77001****Cash contribution: 11,000****Form 990-EZ, Part I, Line 16 - Other Expenses****Description****Amount****Expenses****SUPPLIES** \$ **680****EDUCATIONAL TRIP** \$ **12,425****BANK SERVICE CHARGES** \$ **80****TELEPHONE** \$ **350****TRAVEL** \$ **400****Total \$ 13,935**

| | | |
|------------------------------------|---|---|
| Form 990 | Event Income and Deduction Worksheet Description GOLF TOURNAMENT | 2019 |
| Name SCHOOL BOOSTER CLUB | | Taxpayer Identification Number 76-1234567 |

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

| | | |
|---|-----|--------|
| 1. Gross receipts or sales | 1. | 5,500 |
| 2. Advertising income | 2. | |
| 3. Circulation income | 3. | |
| 4. Other income | 4. | |
| 5. Returns and allowances | 5. | |
| 6. Contributions received | 6. | 12,500 |
| 7. Total revenue. Add lines 1 through 6 | 7. | 18,000 |
| 8. Cost of Goods Sold | 8. | |
| 9. Employment Expense | 9. | |
| 10. Fees for services | 10. | |
| 11. Indirect Expense | 11. | |
| 12. Depreciation Expense | 12. | |
| 13. Exempt Activity Expense | 13. | |
| 14. Fundraising Expense | 14. | 3,600 |
| 15. Total expenses. Add lines 8 through 14 | 15. | 3,600 |
| 16. Net Income/Loss. Line 7 minus Line 15 | 16. | 14,400 |

Expense Details - Cost of Goods Sold:

| | |
|---------------------------------|--|
| Beginning inventory | |
| Purchases | |
| Labor | |
| Section 263A costs | |
| Other costs | |
| Ending inventory | |
| Total Cost of Goods Sold | |

Expense Details - Employment Expense:

| | |
|---------------------------------|--|
| Compensation of officers | |
| Other salaries and wages | |
| Pension plan contributions | |
| Other employee benefits | |
| Payroll taxes | |
| Total Employment Expense | |

Expense Details - Fees for Services:

| | |
|--------------------------------|--|
| Management | |
| Legal | |
| Accounting | |
| Lobbying | |
| Professional fundraising | |
| Investment management | |
| Other | |
| Total Fees for Services | |

Information is indicated for use on Form 990-T schedule:

- ☐ Schedule E
☐ Schedule F
☐ Schedule G
☐ Schedule I
☐ Schedule J

Expense Details - Indirect Expense:

| | |
|----------------------------------|--|
| Advertising and promotion | |
| Office | |
| Printing/publication/postage | |
| Info technology/Maintenance | |
| Royalties & License Fees | |
| Occupancy/Real Estate Taxes | |
| Travel & Repairs | |
| Travel/entertainment (officials) | |
| Conferences/meetings | |
| Interest | |
| Insurance | |
| Total Indirect Expense | |

Expense Details - Depreciation Expense:

| | |
|-----------------------------------|--|
| On investment property | |
| On non-investment property | |
| Amortization | |
| Depletion | |
| Total Depreciation Expense | |

Expense Details - Exempt Activity Expense:

| | |
|--------------------------------------|--|
| Repairs and Maintenance | |
| Bad debts | |
| Taxes/licenses | |
| Charitable contributions | |
| Dividend recd deductions | |
| Readership costs | |
| Other expenses | |
| Total Exempt Activity Expense | |

Expense Details - Fundraising Expense:

| | |
|----------------------------------|-------|
| Cash prizes | |
| Non-cash prizes | 100 |
| Rent and facility costs | 3,500 |
| Food & beverages (Part II only) | |
| Entertainment (Part II only) | |
| Other direct expenses | |
| Total Fundraising Expense | 3,600 |

Allocation of Expense to Program Service Accomplishments:

| | |
|-----------|--|
| First | |
| Second | |
| Third | |
| All other | |

Form **990**
Event Income and Deduction Worksheet
 Description **CATALOG SALES**
2019

Name

SCHOOL BOOSTER CLUB

Taxpayer Identification Number

76-1234567

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

| | | |
|---|-----|---------------|
| 1. Gross receipts or sales | 1. | 13,600 |
| 2. Advertising income | 2. | |
| 3. Circulation income | 3. | |
| 4. Other income | 4. | |
| 5. Returns and allowances | 5. | |
| 6. Contributions received | 6. | |
| 7. Total revenue. Add lines 1 through 6 | 7. | 13,600 |
| 8. Cost of Goods Sold | 8. | 6,800 |
| 9. Employment Expense | 9. | |
| 10. Fees for services | 10. | |
| 11. Indirect Expense | 11. | |
| 12. Depreciation Expense | 12. | |
| 13. Exempt Activity Expense | 13. | |
| 14. Fundraising Expense | 14. | |
| 15. Total expenses. Add lines 8 through 14 | 15. | 6,800 |
| 16. Net Income/Loss. Line 7 minus Line 15 | 16. | 6,800 |

Expense Details - Cost of Goods Sold:

| | |
|---------------------------------|--------------|
| Beginning inventory | |
| Purchases | 6,800 |
| Labor | |
| Section 263A costs | |
| Other costs | |
| Ending inventory | |
| Total Cost of Goods Sold | 6,800 |

Expense Details - Employment Expense:

| | |
|---------------------------------|--|
| Compensation of officers | |
| Other salaries and wages | |
| Pension plan contributions | |
| Other employee benefits | |
| Payroll taxes | |
| Total Employment Expense | |

Expense Details - Fees for Services:

| | |
|--------------------------------|--|
| Management | |
| Legal | |
| Accounting | |
| Lobbying | |
| Professional fundraising | |
| Investment management | |
| Other | |
| Total Fees for Services | |

Information is indicated for use on Form 990-T schedule:

- ☐ Schedule E
☐ Schedule F
☐ Schedule G
☐ Schedule I
☐ Schedule J

Expense Details - Indirect Expense:

| | |
|----------------------------------|--|
| Advertising and promotion | |
| Office | |
| Printing/publication/postage | |
| Info technology/Maintenance | |
| Royalties & License Fees | |
| Occupancy/Real Estate Taxes | |
| Travel & Repairs | |
| Travel/entertainment (officials) | |
| Conferences/meetings | |
| Interest | |
| Insurance | |
| Total Indirect Expense | |

Expense Details - Depreciation Expense:

| | |
|-----------------------------------|--|
| On investment property | |
| On non-investment property | |
| Amortization | |
| Depletion | |
| Total Depreciation Expense | |

Expense Details - Exempt Activity Expense:

| | |
|--------------------------------------|--|
| Repairs and Maintenance | |
| Bad debts | |
| Taxes/licenses | |
| Charitable contributions | |
| Dividend recd deductions | |
| Readership costs | |
| Other expenses | |
| Total Exempt Activity Expense | |

Expense Details - Fundraising Expense:

| | |
|----------------------------------|--|
| Cash prizes | |
| Non-cash prizes | |
| Rent and facility costs | |
| Food & beverages (Part II only) | |
| Entertainment (Part II only) | |
| Other direct expenses | |
| Total Fundraising Expense | |

Allocation of Expense to Program Service Accomplishments:

| | |
|-----------|--|
| First | |
| Second | |
| Third | |
| All other | |

Form **990**
Event Income and Deduction Worksheet
 Description **OTHER FUNDRAISER**
2019

Name

SCHOOL BOOSTER CLUB

Taxpayer Identification Number

76-1234567

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

| | | |
|---|-----|--------------|
| 1. Gross receipts or sales | 1. | 5,100 |
| 2. Advertising income | 2. | |
| 3. Circulation income | 3. | |
| 4. Other income | 4. | |
| 5. Returns and allowances | 5. | |
| 6. Contributions received | 6. | |
| 7. Total revenue. Add lines 1 through 6 | 7. | 5,100 |
| 8. Cost of Goods Sold | 8. | 3,300 |
| 9. Employment Expense | 9. | |
| 10. Fees for services | 10. | |
| 11. Indirect Expense | 11. | |
| 12. Depreciation Expense | 12. | |
| 13. Exempt Activity Expense | 13. | |
| 14. Fundraising Expense | 14. | |
| 15. Total expenses. Add lines 8 through 14 | 15. | 3,300 |
| 16. Net Income/Loss. Line 7 minus Line 15 | 16. | 1,800 |

Expense Details - Cost of Goods Sold:

| | |
|---------------------------------|--------------|
| Beginning inventory | |
| Purchases | 3,300 |
| Labor | |
| Section 263A costs | |
| Other costs | |
| Ending inventory | |
| Total Cost of Goods Sold | 3,300 |

Expense Details - Employment Expense:

| | |
|---------------------------------|--|
| Compensation of officers | |
| Other salaries and wages | |
| Pension plan contributions | |
| Other employee benefits | |
| Payroll taxes | |
| Total Employment Expense | |

Expense Details - Fees for Services:

| | |
|--------------------------------|--|
| Management | |
| Legal | |
| Accounting | |
| Lobbying | |
| Professional fundraising | |
| Investment management | |
| Other | |
| Total Fees for Services | |

Information is indicated for use on Form 990-T schedule:

- ☐ Schedule E
☐ Schedule F
☐ Schedule G
☐ Schedule I
☐ Schedule J

Expense Details - Indirect Expense:

| | |
|----------------------------------|--|
| Advertising and promotion | |
| Office | |
| Printing/publication/postage | |
| Info technology/Maintenance | |
| Royalties & License Fees | |
| Occupancy/Real Estate Taxes | |
| Travel & Repairs | |
| Travel/entertainment (officials) | |
| Conferences/meetings | |
| Interest | |
| Insurance | |
| Total Indirect Expense | |

Expense Details - Depreciation Expense:

| | |
|-----------------------------------|--|
| On investment property | |
| On non-investment property | |
| Amortization | |
| Depletion | |
| Total Depreciation Expense | |

Expense Details - Exempt Activity Expense:

| | |
|--------------------------------------|--|
| Repairs and Maintenance | |
| Bad debts | |
| Taxes/licenses | |
| Charitable contributions | |
| Dividend recd deductions | |
| Readership costs | |
| Other expenses | |
| Total Exempt Activity Expense | |

Expense Details - Fundraising Expense:

| | |
|----------------------------------|--|
| Cash prizes | |
| Non-cash prizes | |
| Rent and facility costs | |
| Food & beverages (Part II only) | |
| Entertainment (Part II only) | |
| Other direct expenses | |
| Total Fundraising Expense | |

Allocation of Expense to Program Service Accomplishments:

| | |
|-----------|--|
| First | |
| Second | |
| Third | |
| All other | |

SCHEDULE G
(Form 990 or
990-EZ)**Fundraising Other Events****2019**

For calendar year 2019, or tax year beginning

07/01/19

, and ending

06/30/20

Name

Employer Identification Number

SCHOOL BOOSTER CLUB**76-1234567**

| | | (a) Other event | (b) Other event | (c) Other event | (d) Total other events |
|-----------------|--|---|-----------------------|-----------------------|------------------------------------|
| | | <u>OTHER FUNDRAISE</u> (event type) | _____ (event type) | _____ (event type) | (add col. (a) through col. (c)) |
| Revenue | 1 Gross receipts | 5,100 | | | 5,100 |
| | 2 Less: Charitable contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | 5,100 | | | 5,100 |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food/beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other expenses | 3,300 | | | 3,300 |

76-1234567

Federal Statements

FYE: 6/30/2020

Schedule A, Part III, Line 1(e)

| Description | Amount |
|-------------------|-----------|
| CONTRIBUTIONS | \$ 6,100 |
| GOLF TOURNAMENT | |
| Cash Contribution | 12,500 |
| Total | \$ 18,600 |

Schedule A, Part III, Line 2(e)

| Description | Amount |
|--|-----------|
| Program Service Revenue | \$ 10,425 |
| Taxable Interest on Savings and Temporary Cash Investments | 10 |
| CATALOG SALES | 13,600 |
| OTHER FUNDRAISER | 5,100 |
| Total | \$ 29,135 |

Schedule A, Part III, Line 7a - Support from Disqualified Persons

| Donor Name | 2015 | 2016 | 2017 | 2018 | 2019 |
|---------------|------|------|------|------|----------|
| DAVID JOHNSON | \$ | \$ | \$ | \$ | \$ 5,000 |
| BETTY BAKER | | | | | 100 |
| SHERYL JONES | | | | | 350 |
| Total | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 5,450 |

Schedule A, Part III, Line 11

| Description | Amount |
|------------------|----------|
| GOLF TOURNAMENT | \$ 1,900 |
| Less: Deductions | -1,000 |
| Total | \$ 900 |

Texas Sales and Use Tax Resale Certificate

| | |
|---|------------------------------|
| Name of purchaser, firm or agency as shown on permit | Phone (Area code and number) |
| Address (Street & number, P.O. Box or Route number) | |
| City, State, ZIP code | |
| Texas Sales and Use Tax Permit Number (must contain 11 digits) <div style="border: 1px solid black; width: 250px; height: 20px; margin-top: 5px;"></div> | |
| Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico <div style="border: 1px solid black; width: 250px; height: 20px; margin-top: 5px;"></div> (Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.) | |

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____

City, State, ZIP code: _____


Description of items to be purchased on the attached order or invoice:

Description of the type of business activity generally engaged in or type of items normally sold by the purchaser:

The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.

I understand that if I make any use of the items other than retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the period of time used.

I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

| | | |
|--|-------|------|
|  Purchaser | Title | Date |
|--|-------|------|

This certificate should be furnished to the supplier.
Do not send the completed certificate to the Comptroller of Public Accounts.

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

| | |
|---|------------------------------|
| Name of purchaser, firm or agency | |
| Address (Street & number, P.O. Box or Route number) | Phone (Area code and number) |
| City, State, ZIP code | |

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:


| |
|--|
| |
| |
| |
| |
| |
| |

Purchaser claims this exemption for the following reason:

| |
|--|
| |
| |
| |
| |
| |
| |

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

| | | |
|--|-------|------|
|  Purchaser | Title | Date |
|--|-------|------|

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier.

Do not send the completed certificate to the Comptroller of Public Accounts.

[illegible]

Instructions for Completing Texas Sales and Use Tax Return - *Short Form* (continued)

Item 1. If the location indicated in Item f is no longer in business, enter the out-of-business date.

Item 1. Enter the total amount (not including tax) of ALL sales, services, leases and rentals of tangible personal property including all related charges made in Texas during the reporting period. Report whole dollars only. Enter "0" if you have no sales to report. Texas Sales are defined as all sales made from a Texas in-state location AND all sales made into Texas from an out-of-state location.

Item 2. Enter the total amount (not including tax) of all TAXABLE sales, services, leases and rentals of tangible personal property including all TAXABLE related charges made during the reporting period. Report whole dollars only and enter "0" if you have no sales to report. If you are taking a credit on the return, claim the credit in Item 2 by subtracting the sum of purchases and/or sales you paid taxes on in error or refunded to a customer, from the amount of taxable sales.

Item 3. Enter the total amount of taxable purchases that you made for your own use. Taxable purchases include items that were purchased, leased or rented for personal or business use on which sales or use tax was not paid. This includes purchases from in- or out-of-state sellers, exempt items taken out of inventory for use, items given away, and items purchased for an exempt use but actually used in a taxable manner. Taxable purchases do not include inventory items being held exclusively for resale. Report whole dollars only. Enter "0" if you have no taxable purchases to report.

Item 4. Add the totals of Item 2 (Taxable Sales) and Item 3 (Taxable Purchases) and enter on Item 4. Enter "0" if you have no amount subject to tax. DO NOT INCLUDE ITEM 1 (Total Texas Sales) IN THIS TOTAL.

Item 5. The tax rate is a combined rate of tax types indicated: state, city, transit authority, county and/or special purpose district. Please call the Comptroller's office if the rate is incorrect or if you have a question about the tax rate. Multiply Item 4 by the tax rate and enter in Item 5.

Item 6. Timely Filing Discount - If you are filing your return and paying the tax due on or before the due date, multiply the Tax Due in Item 5 by .005 and enter the result in Item 6.

Item 7. If you requested that a prior payment and/or an overpayment be designated to this specific period, the amount is preprinted in Item 7 as of the date this return was printed.

Item 9. Penalty and Interest:

- 1-30 days late: Enter penalty of 5% (.05).
- 31-60 days late: Enter penalty of 10% (.10).
- Over 60 days late: Enter penalty of 10% (.10) plus interest calculated at the rate published on Pub. 98-304, by telephone at 1-877-447-2834, or online at www.comptroller.texas.gov.

(Texas Tax Code Ann. Sec. 111.060 and 111.061)

Note: An additional \$50 late filing penalty will be assessed each time a return is filed after the due date.

Item 10. Add Item 8 plus Item 9, if applicable, and enter in Item 10.

Make total amount of Item 10 payable in one check to:
State Comptroller

Mail your return and payment to:
**Comptroller of Public Accounts
P.O. Box 149355
Austin, TX 78714-9355**

DO NOT WRITE ON THE BACK OF THIS FORM

List of Common Taxable Items

The following list of items or activities have been identified as being taxable when sold or sponsored by a parent organization. This list is not all-inclusive.

- Athletic equipment and uniforms
- Balloons
- Band equipment and supplies - reeds, recorders
- Books, workbooks, etc.
- Candles
- Catered dinners/banquet, if not part of fund-raiser
- Clothing - T-shirts, all other clothing items
- Concessions, if not part of a fund-raiser
- Copies - collections from coin or manual copiers
- Cups - glass, plastic, paper, etc.
- Directories - student
- Drafting supplies
- Flower sales
- Garage sales
- Gift-wrap paper
- Handicrafts
- Horticulture items
- Magazine subscriptions (< 6 months)
- Musical supplies
- Pennants
- Pictures/photographs
- Plant sales
- Pompoms
- Programs - athletic, music, etc.
- Recorders - musical
- Retirement plaque
- Rings - school
- School Store - all items sold by school stores
- Silent Auctions (if not part of one-day tax-free day and is for items such as free golf round, membership to a health club, other recreational-type items, etc.)
- Stationery
- Uniforms - PE, cheerleader (when student property)
- Vending - pencils and other non-edible supplies

List of Common Non-taxable Items

The following list of items or activities have been identified as being non-taxable when sold or sponsored by a parent organization. This list is not all-inclusive.

- Advertisements sold for school newspapers, athletic & booster club programs, etc.
- Bake/food sales
- Car wash
- Catalog sales (organization is acting as agent of seller & receives a commission-see 6.0 below)
- Concessions, if part of a fund-raiser
- Dinners – when prepared by parents as part of a fund-raiser of a parent organization and not in direct competition of local vendors
- Discount cards
- Dues
- Gold-C and Entertainment coupon books
- Golf tournament entry fees
- Fees – clinics and workshops
- Jog-a-thon
- Magazine subscriptions (6 months or more)
- Publications - memory books, cookbooks, etc. published and distributed by parent organizations
- Raffle tickets
- Silent auctions (all if part of one-day tax-free day; if not part of one-day tax-free day and is for items such as gift certificates for dinner, manicure, facials, haircuts, stay at a hotel, etc.)
- Tickets for admission to athletic events, drama productions, dances, school carnivals and other similar entertainment events (including tickets sold to play a game at a booth for a prize)