

APPENDIX D

Reporting Requirements Checklist

Checklist – Submissions to Federal and State

- Form 990 or Form 990 e-postcard - Return of Organization Exempt from Income Tax
- Form 990-T – Exempt Organization Business Income Tax Return – an organization that has \$1,000 or more gross income from UBI (unrelated business income)
- 1099 - IRS guidelines require that all payments for services in excess of \$600.00 made to an individual by a booster/parent organization be reported on an annual basis
- W-9 secured from the provider of services at the time of service to ensure that the organization has an accurate record of the tax payer identification number
- Sales tax reported in accordance with Comptroller guidelines

Checklist – Submission to Elgin ISD CFO

- List of officer names/positions/contact info, annually within 30 days of election
- Signed EISD Booster Club/Parent Organization Guidelines Receipt from all officers (President and Treasurer at minimum)
- Copy of updated by-laws annually, by October 1st
- Financial goals and budget, by October 1st
- End of year financial statements, by June 15th
- GASB #39 Annual Survey of Financial Support by, June 15th
Attach copy of IRS 990, if receipts = > \$25,000
- Copy of Audit Committee Report, at close of fiscal year