

# How to Start a Booster Club in Clear Creek ISD



Boost your school's programs by organizing creative fundraisers. This guide walks you through each step—from getting principal approval to setting up a bank account—so you can start a Booster Club and make an impact in Clear Creek ISD!

## ▶ Obtain the Approval of Your Campus Principal

Email or call the campus Principal and copy your sponsor

## ▶ Establish a Name for Your Booster Club

Include the campus name plus activity. For example, Clear Springs High School Tennis Booster

## ▶ Establish Officers

A minimum of three officers are required (usually President, Treasurer, and Secretary).

## ▶ Draft Bylaws

Bylaws must be signed and dated by two or more officers of the organization. The IRS will consider this your organizing document and your local bank will require a copy to open an account.

## ▶ Obtain an EIN

Application for an Employee Identification Number is found on the IRS' website:

<https://sa.www4.irs.gov/modiein/individual/index.jsp>

## ▶ Contact District Internal Auditor with EIN & Bylaws

- If you are a brand new booster club and not a booster club reinstating your tax exempt status, please contact Jennifer Eastin, District Internal Auditor at [jeastin@ccisd.net](mailto:jeastin@ccisd.net). You will need your EIN and a copy of your signed and dated bylaws.
- The Internal Auditor will submit a request to the IRS on your behalf. You will become a subsidiary of the CCISD Support Group and will not gain individual exemption. Group exemption offers the **same benefits as individual** exemption. The only purpose of the Support Group is to waive your application fee (\$275).

**NOTE: If your booster club lost its tax-exempt status (i.e., revoked) you are not allowed to be reinstated under the Support Group using your existing EIN. Please contact Jennifer for instructions.**

## ▶ Support Group Letter

Upon submission of documents to the IRS, Jennifer will send you a Support Group Letter. This takes the place of the IRS' "Determination Letter".

**NOTE: The IRS will NOT send you a formal letter acknowledging you as tax-exempt. The Support Group Letter serves this purpose.**

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### ▶ Open a Bank Account

- Take bylaws and meeting minutes (if you have them).
- Ask for a booster club account (these usually have lower fees).
- Must have at least two signers.
- CCISD Employees may not be a signer on your bank account per District policy.

### ▶ Texas Sales Tax Permit

- If you are a club that only has two fundraisers per year and does not sell taxable goods or services, then you **DO NOT** need a Sales Tax Permit.
  - The Comptroller's Office allows two tax-free days per year.
- If you have more than two taxable fundraisers per year, file for a State of Texas Sales Tax Permit **ONLY** if you plan to sell taxable items.
  - File online for a Texas Sales Tax Permit here: <https://www.comptroller.texas.gov/taxes/permit>
- If you purchase goods from a store, remember to take your tax-exempt form to avoid paying sales tax on allowable items.
  - Texas Exemption Certificate for tax-free purchases: [www.comptroller.texas.gov/forms/01-339.pdf](http://www.comptroller.texas.gov/forms/01-339.pdf)

### ▶ Tax Filing Requirements

- Federal tax filing requirements **EVERY YEAR.**
  - File form 990N (also known as "e-postcard") with the IRS each year. Form 990-N is your booster club's annual federal tax return. Taxes are due 4 ½ months after your year-end.
  - **Failure to file federal taxes for three consecutive years will result in the automatic revocation of your club.**
- State of Texas Requirements:
  - File your Sales and Use Tax forms with the State of Texas each quarter online via WebFile.
    - <https://comptroller.texas.gov/taxes/file-pay/>
  - Taxes are due 20 days after each calendar quarter end.



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[Sign up Here](#)



### Have Questions?

Feel free to reach out to the Internal Audit Department anytime with your questions.

#### Jennifer Eastin

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To learn more about Booster Clubs visit, [ccisd.net/booster-clubs](http://ccisd.net/booster-clubs)