

The information provided in this document addresses the majority of questions that have been posed. Please understand that all questions cannot be answered until we receive further information from the IRS or until the litigation is resolved.

Q: Why is our PTA's EIN is no longer listed on the IRS website.

A: Your PTA may have been one of the hundreds of PTAs in Maryland that were removed from group exemption by the former Maryland PTA. As a PTA, your organization must be tax-exempt. You have the option of either obtaining tax-exempt status as an individual entity by completing and submitting Form 1023 with the Internal Revenue Service or by seeking group exemption from a parent organization, which is Delaware PTA for now.

Q: Does our PTA have a group exemption under Free State PTA?

A: No. Free State PTA does not currently have a group exemption, as the IRS has not accepted any applications for group exemptions since June 17, 2020. Group exemption applications will take place after the IRS publishes the final revenue procedure on group exemptions. It is unknown how long the IRS will take to re-open the group exemption application process.

Q: Our PTA was deleted by the former Maryland PTA's communication to the IRS. Are we still a tax-exempt organization?

A: It depends. If you were under the group exemption of the former Maryland PTA and have not requested and been approved by the Delaware PTA to temporarily be under their group exemption, then you most likely are not a tax-exempt organization anymore.

Q: If we are no longer a tax-exempt organization, are we still a PTA? What are our options?

A: As stated in every set of bylaws, all PTAs are 501(c)(3) organizations, which means that they are recognized by the IRS as being tax-exempt. You must either obtain the tax-exempt status as an individual entity directly from the IRS or seek group exemption from a parent organization, which is Delaware PTA for now.

Q: Does our PTA have a group exemption under the Delaware PTA?

A: If your PTA completed the requested form, submitted it to fspta@pta.org, and received a letter from the Delaware PTA, then your PTA does have its group exemption under Delaware PTA. If your PTA has not completed this requested information, then your PTA does not have a group exemption under Delaware PTA. If your PTA has completed the necessary form but has not yet received a letter from Delaware PTA, please contact fspta@pta.org.

Q: In completing forms, such as the IRS 990, which Employer Identification Number (EIN) do I use?

A: Each local and council PTA in Maryland has their own, unique EIN, which is the number to use when completing forms. Do not use the Delaware PTA EIN unless the form asks for the EIN of the parent organization.

Q: Our PTA doesn't appear in the IRS Publication 78, although we submitted our consent form to come under the Delaware PTA group exemption. Do we have a group exemption?

A: The list of local and council PTAs that have completed the group exemption request and that have been approved by Delaware PTA have been submitted to the IRS twice. We are currently attempting to work directly with a taxpayer advocate to identify the delay. Information will be shared when we have answers.

Q: Our PTA has attempted, unsuccessfully, to file our IRS 990. What should we do?

A: If your PTA was unable to file a 990 electronically, it may be because your PTA's EIN has been removed from the IRS tax-exempt database either because of an auto-revocation (not filing for three consecutive years) or removal by the former Maryland PTA. If your PTA was deleted from the tax-exempt list but your PTA was approved for the group exemption by Delaware PTA, there are several options until the Free State PTA and the IRS are able to determine a solution to the delay:

1. If filing for any tax year ending before July 31, 2021, try to file a 990-EZ paper copy, which takes longer to process, allowing for your PTA to be entered into the IRS tax-exempt database. When filing, always send using a method with delivery confirmation for your records.
2. If filing for any tax year ending after July 31, 2021, try to file a 990-N or 990-EZ electronically. If rejected, keep a copy of the rejected filing to verify that an attempt was made to file in a timely basis. Once the group exemption issue is resolved, then refile.
3. Request an extension for filing until such time as your PTA's EIN is in the IRS database.

Note: If your PTA filed a Form 990 at least twice within the last three years, your PTA is not in danger of revocation by the IRS. You could wait to file the Form 990 until the issue with the group exemption is resolved and then file electronically. We are not advising any PTA to forego filing. Any attempts to file, with written confirmation, should be viewed as good faith efforts to meet your federal requirements.

Q: What are the latest instructions for filing the IRS Form 990-N?

A: Beginning August 2022, smaller charities that are eligible and choose to file Form 990-N, Electronic Notice for Tax-Exempt Organizations (e-Postcard), must sign into the IRS modernized authentication platform using either their active IRS username or create an account with ID.me, the current IRS credential service provider.

When accessing the [Form 990-N submission page](#), Form 990-N filers have three options:

1. Sign in with their active IRS username: Users with an active IRS username have the option to access the Form 990-N submission page using their existing IRS credentials or they can choose to create a new account with ID.me.
2. Sign in with their existing ID.me account: Users that have an ID.me account to access other IRS online services or from a state or federal agency can sign in using their existing ID.me account.
3. Create a new ID.me account: Users that don't have an active IRS username credential must register and sign in with ID.me.

ID.me account creation requires an email address and multifactor authentication. Form 990-N filers who have an existing IRS username and register for an ID.me account must use the same email address.

For Form 990-N filing instructions, see [Publication 5248, Form 990-N Electronic Filing System User Guide \(PDF\)](#).

The filing process has not changed for organizations that file [Form 990](#), Return of Organization Exempt from Income Tax, or [Form 990-EZ](#), Short Form Return of Organization Exempt From Income Tax.

Q: How do we get our PTA recognized by AmazonSmile as a nonprofit organization?

A: Some local PTAs have had success being recognized by AmazonSmile if the PTA is listed with GuideStar. Go to the [GuideStar website](#), click on “Contact us” at the bottom of the home page, and send a request or call. The information you will need is:

A copy of a letter, on letterhead, from the central organization verifying your inclusion as a subordinate in good standing under its 501(c)(3) group exemption with the IRS. The letter must fit the following specifications:

- Include the name, address, and EIN of your organization
- Be signed by an authorized representative of the central organization and include the signer’s printed name and title
- Be dated no more than six months prior to the date of submission to GuideStar
- Be submitted only in non-editable PDF format. *Note: Neither Word documents nor links to web documents are acceptable.*

You can request the correctly formatted letter with the requested information at fspta@pta.org.

Q: Our PTA needs to file the Maryland Sales & Use Tax (SUTEC), but we have our group exemption under Delaware PTA. How do we complete the filing?

A: If your organization is covered under the Delaware PTA group exemption and has received confirmation from the holder of the group exemption that your organization is covered, you must provide the parent organization’s Tax Determination Letter, group exemption number and Employer Identification Number (EIN).

For more information on renewing a SUTEC certificate, please go to <https://www.marylandtaxes.gov/business/docs/SUTEC-Renewal-FAQs.pdf>.

Q: Our PTA has not submitted the consent form to come under the Delaware PTA group exemption because we have been unable to successfully file the appropriate IRS Form 990. What can we do?

A: If your PTA has not been informed by the IRS that your nonprofit 501(c)(3) status has been revoked and your PTA president can confirm that an attempt has been made to file the appropriate Form 990, you can submit a consent form to fspta@pta.org.

Q: How do I maintain my PTA’s corporation “good standing” status with the state of Maryland?

A: For a business to be in good standing it must:

1. File Articles of Incorporation or equivalent documents with the State Department of Assessments and Taxation (SDAT);
2. File the name and address of a valid, active resident agent;
3. File annual reports;
4. Pay any accrued penalties;
5. Have a charter, which has not been forfeited;
6. Not be dissolved;
7. Not have merged out of existence or consolidated; and
8. File a Personal Property Return (Form 1) annually.

SDAT has a helpful checklist for keeping your PTA in good standing at <https://dat.maryland.gov/Documents/goodstandingchecklist.pdf>.

Q: What is a resident agent?

A: A resident agent, sometimes referred to as a registered agent, is an individual or company that is chosen by the entity to receive important legal documents on behalf of the business. Naming a resident agent is required when registering to do business in the state of Maryland.

Q: Does Free State PTA provide resident agent services to the local and council PTAs?

A: The Free State Board of Directors has designated four individuals, if requested, to serve as resident agents for the local and council PTAs. Contact Deborah Demery, Free State PTA Vice President for Field Service, at ddemery@fspta.org for more information.

Q: How does my PTA maintain good standing status with Free State PTA?

A: Please refer to the *Free State PTA Standards of Affiliation*, provided for local and council PTAs, on the website found here: <https://www.fspta.org/bylaws>. If you have questions, contact Gerrod Tyler, Free State PTA President-Elect and Governance Committee Chair, at gtyler@fspta.org.