Joining is quick, easy and inexpensive.
Federal 501(c)(3) tax-exempt status is immediate.

A. Go to www.parentbooster.org
B. Complete the simple membership application.
C. Pay the joining fee and first year's due ($195).

Annual renewal dues after the first year are $95. There are no other fees or charges for joining and maintaining tax-exempt status (i.e. there are no state organization dues or fees; member organizations do not report the size of, or pay any dues based on the size of their local membership).

PBUSA members have full (and free) access to our tools and tips for getting and keeping organized, and operating legally and efficiently, including:

- Booster Club Start-Up and Operations Guide (*includes step-by-step procedures for setting up booster club budgeting and financial procedures, and how to conduct an internal annual financial review)*
- Sample permission slip/informed consent form
- Parliamentary procedure basics guide
- Scholarship procedures
- Reduced cost legal services, if needed
- And more!

Parent Booster USA, Inc.
www.parentbooster.org
(Ph) 407.429.0290 ♦ (Fax) 866.334.6424 ♦ (Email) info@parentbooster.org
13506 Summerport Village Pkwy, #304
Windermere, FL 34786

Parent Booster USA

Tools, tips & tax-exemption for school PTOs and booster clubs

Making life easier for parents and other supporters of PTOs, sports, music and other booster clubs!

Parent Booster USA provides:

1. Immediate federal tax-exempt, 501(c)(3) status*
(no need to complete IRS Form 1023)

2. Immediate sales tax exemption in TX
(PBUSA members are eligible to apply for sales tax exemption in most other states)

3. **Information and guidance** on how to operate your booster club including financial procedures, draft bylaws and more.

4. **Assistance** with nonprofit incorporation.

Did you know that:

♦ all organizations that have $5,000 or more income each year are required to file an IRS tax return?

♦ tax-exemption under PBUSA allows organizations to:
--accept tax-deducible donations
--file IRS Form 990 and be exempt from federal corporate income tax
--apply for sales tax exemption (PBUSA members are automatically exempt from sales tax in Texas)

Join Now!

PBUSA is authorized by the Internal Revenue Service under a group letter ruling to recognize and provide our members with immediate 501(c)(3) exempt status.

PBUSA's Booster Club Annual Operations Checklist

Review Organizational Structure

- ☐ Review the organ izational structure. Consider incorporating if the booster club is not already incorporated. .
- ☐ Has the booster club obtained 501(c)(3) status? If not, apply to the IRS or join PBUSA to obtain federal tax-exempt status.
- ☐ Apply for state sales tax exemption if needed.

Operational Requirements -- Annual

- ☐ Hold annual meeting. Elect officers.
- ☐ Develop and have approved annual budget.
- ☐ File annual report with state (if incorporated and required by state)
- ☐ File tax returns (IRS 990; state returns)
- ☐ Conduct annual financial review or audit

Operational Requirements – Monthly

- ☐ Pay bills, making sure all appropriate financial controls are followed

Operational Requirements – Ongoing

- ☐ Maintain minutes of all board, committee and other meetings
- ☐ Review program goals
- ☐ Review bylaws/other operational guidelines
- ☐ Review fundraising and special event activities
- ☐ Revise budget to reflect current realities

Risk Management

- ☐ Annually review the activities of your organization most likely to lead to legal claims and determine which of these activities you can eliminate, which you can make less risky, and which you can cover with insurance or transfer the risk via contract to other parties
- ☐ Review insurance coverage and determine if changes need to be made. Common insurance carried by booster clubs includes Directors & Officers Liability, General Liability, Property Damage, and Bonding.

About PBUSA

Parent Booster USA was founded to make life a little easier for parents and other supporters of PTO's and other school support organizations (sports, music, academic and other booster clubs). PBUSA was formed by Sandy Englund, mother of three who served as the president of her children's elementary school PTO and is currently a band booster of her son's middle school band.

Sandy also is an attorney with a law practice that focuses on assisting nonprofit, tax-exempt organizations (Pfau Englund Nonprofit Law, P.C.). She knows how complicated completing IRS forms, including the 1023 and 990 can be, and wanted to make life easier for booster clubs so that they can focus on fundraising and supporting their schools, rather than forms and bureaucracy.

Welcome to PBUSA. Take advantage of all the tools, tips and help that we offer to school booster clubs...so you can get back to supporting your children and their schools.

Thousands of school booster clubs are not in compliance with IRS rules and state regulations, largely because the parent volunteers and school administrators are unaware of the rules and/or simply don't know how to comply.

Sandy Englund, Founder, Parent Booster USA