Edgefield County School District

Parent Organizations Handbook
Introduction

The Edgefield County School District Board of Trustees appreciates the time, effort, energy, and financial support that parent organizations provide to the staff and students of the district. As a result, the board encourages administration, staff, and employees to support and accommodate the activities of these groups so much as they contribute to and provide benefit to the district. In this regard the Edgefield County School District Parent Organizations Handbook was developed in collaboration with parent organizations to provide a framework which outlines policies relative to parent organizations operations, reporting requirements, and school relations.

In addition, the handbook contains forms that may be used by booster organizations to conduct general business functions such as record keeping, fundraising, etc. The Edgefield County School District Parent Organizations Handbook should serve as a quick and handy reference for parent organizations by providing guidance and clarifications on board policies and procedures.
Relations with Parent Organizations Policy

The Edgefield County School District Board of Trustees has established a Relations with Parent Organizations Policy and Administrative Rule. A copy of this policy (KBE) and Administrative Rule (KBE-R) can be found in this handbook. (See Exhibit 1). All parent organizations, including but not limited to PTO’s and booster clubs are required to adhere to the provisions of the policy and administrative rule. As such, highlights of the policy and administrative rule are presented in this handbook, as well as, forms that may be used to facilitate compliance with its contents.
Principal’s Responsibilities

The principal (or appropriate department head) shall have overall responsibility to coordinate parent organizations and activities as they relate to or reflect upon the school, and to ensure compliance with all Board policies relating to parent organization activities and reporting procedures.

In this regard, the principal (or appropriate department head) may designate an individual employee to act as a sponsor to work with any particular parent organization on an activity-by-activity basis. Such designee shall be familiar with and observe all policies of the Board relating to parent organizations. It is the duty of such advisor to coordinate and ensure adherence to Board policy. However, the group will be operated by the members.

The principal (or designee) must serve as a non-voting member of the executive committee of all parent organizations and attend meetings regularly. This will help ensure continuity of parent organization functions or activities from year-to-year.

The principal must require that the parent organizations operating at the school complete an “Outside Organization Registration Form” no later than September 30th of each year. The documentation required with the submission of the form includes a copy of the by-laws, current budget, current bank statement, and year-end financial report for the prior year. These forms can be found in the Exhibits section of this handbook. In addition, the principal must maintain a file of all the preceding items in a central location at the school.

The principal (or appropriate department head) must approve all fundraisers, review the annual financial report, and randomly review bank statements. In addition, each principal will approve the formation and operation of all parent organizations and reserve the right to disband a booster organization if it is not operating in the best interest of students and the school’s instructional and extracurricular programs.

Parent Organization Operations

Parent organizations can only receive funds through dues or fundraising activities.

The officers are responsible for recommending fundraising activity programs to its membership. These activities shall, in general, contribute to the educational/extracurricular experience of students and shall add to the school’s instructional program or extracurricular philosophies.

All parent organizations shall serve as a support group for the advancement of the school or departmental objectives. Under no circumstances shall parent organizations operate in opposition or careless disregard of Board policies and procedures.
Bylaws

All parent organizations shall have written bylaws, passed by its members, which shall set forth the following in general terms:

- Name of organization
- Purpose of the organization
- Basic policies of the organization
- Membership Dues and Requirements
- Relationship if any the organization holds with any national or state organization
- Officer selection, election procedures and duties
- Procedures for notifying members of meetings
- Schedule of minimum proposed meetings
- Determination letter verifying exempt status, if applicable
- Methods of maintaining the financial records of the organization
- Principal or designee must serve as a non-voting member of the executive committee
- Financial reporting requirements
- Audit requirements

In addition, every effort shall be made to coordinate the above criteria with any state or national parent organization requirements to avoid duplication and a double burden on parent organization groups.

Furthermore, a copy of the bylaws shall be kept on file in the principal's office and other designated central office locations.

Annual Reporting Requirements

Each parent organization is required to complete an Outside Organization Registration Form. Names, phone numbers and email addresses of each officer are to be included on the registration form.

The registration form should be reviewed and approved by the school principal and updated by the parent organization during the year if any officers are elected and/or terminated after the beginning of the school year. A copy of the Outside Organization Registration form is included in the Forms Section of this handbook.

Parent organization groups should prepare a budget each year at the beginning of the school year. No fundraising activities can be approved without a budget. The budget shall be submitted to the principal (or designee) and kept on file at the school.
In addition, each parent organization group should establish an audit/finance committee. The financial records and books of the group should be audited at least annually. The Internal Auditor of the Edgefield County School District shall have the right, but not the responsibility to conduct audits from time to time.

Organizational Structure

It is good practice to incorporate as a nonprofit organization, obtain the appropriate 501(c)(3) designation, and register with the South Carolina Secretary of State’s Office. If a parent organization group chooses not to file for tax exempt status, it shall be responsible for adhering to all applicable state and federal regulations concerning non-profit groups.

PTO/PTA/Booster organizations are sales tax exempt only if the organization has filed and received tax exempt status under 501(c)(3).

Bank Accounts

All parent organizations must establish a bank account with its own distinct tax identification number.

The federal identification number of the Edgefield County School District or the social security number of an individual officer cannot be used as a tax identification number for the parent organization’s bank account.

All checks of any parent organization must be signed by at least two officers (generally the vice-president and the treasurer) of the parent organization. The principal should not be a signer for any parent organization group.

In addition, under no circumstances should parent organization monies be commingled with the school’s general fund monies. The Edgefield County School District and each school shall assume no liability for lost or stolen funds.

Each year when new officers are elected, financial files should be transferred to the new treasurer and signature cards should be updated at the bank.

The bank statements should be mailed to the President for his/her review and submitted to the treasurer for reconciliation each month. Bank statements and bank account reconciliations should be available at any time for review by the principal (or designee) and executive officers of the parent organization. The principal (or designee) should request to see the bank statement and reconciliation at
least semi-annually. A copy of a Bank Reconciliation Form is included in the Forms Section of this handbook.

Each parent organization should request that copies of the canceled checks be included with the bank statement. In this regard, if possible, copies of both the back and front of the checks should be obtained.

Bank deposits should be made in a timely manner. Balances in checkbooks should be current and “running balances” should be maintained.

Efforts should be made to collect on checks which are returned for non-sufficient funds. In addition, no debit cards are allowed to be used with your Parent Organization bank account.

Surety Bonds

It is strongly recommended that the officers of parent organizations be bonded. The amount of surety bonds obtained may vary between the different organizations. However, it is recommended that the maximum fundraising level be covered or at a minimum, at least $10,000 coverage should be obtained for each officer.

Fundraising Activities

It should be noted that no fundraiser should be held for the purpose of raising money for personal gain or for non-school related activities at school or during school hours. All proceeds obtained from fundraisers should be used for the benefit of the students and the school. Students are not to go door-to-door throughout the community selling items to raise money for school projects.

In addition, all fundraising requests must be submitted to the principal (or appropriate department head) for preapproval. The principal must respond to all fundraising requests within five business days.

The Fundraising Financial Report should be completed by the parent organization for all fundraisers prior to the beginning of any fundraiser. A separate form should be prepared for each fundraiser.

The form requires the principal’s signature of pre-approval before a fundraiser can be held. The beginning date (of the fundraiser), estimated end date, and the purpose of the fundraiser should be listed on the form. An estimate of the projected income and expenses, and the projected profit associated with the event is to be provided. The projected profit percentage is to be calculated, and the contracted rate of return, which is the profit percentage that the vendor indicates the fundraiser will make on the fundraising event, is to be shown.
At the end of the fundraising event, the Fundraising Financial Report should be completed and turned into the principal. The Fundraising Financial Report reflects the following:

- summarizes the actual income and expenses
- shows the related profit or loss associated with all fundraising events
- calculates the actual profit percentage
- compares actual profit percentage to the vendor’s projected rate of return

The Fundraiser Financial Report Form should be used for, but not limited to, the collection of revenue for all approved fundraisers. Because the Fundraising Financial Report provides an important analysis of fundraising efforts, the form should be completed for all fundraisers held during the fiscal year. These forms should also be included in the accounting records with supporting documentation and available for review during the auditing process. A copy of a Fundraising Financial Report Form is included in the Forms Section of this handbook.

In addition, copies of other forms that are very useful for fundraising activities are also included in the Forms Section of this handbook. They include an Events Proceeds Form that can be used to record the revenue generated at a specific event, as well as, reflect the funds issued to make change. Additionally, the Product Sales Reconciliation Worksheet, Coupon/Booklet Reconciliation Form, Fundraiser Completion Report Form, and Silent Auction Bid Sheet are documents that can be used to analyze fundraisers held and highlight or explain variances from projected results. Furthermore, we encourage all groups to complete all fundraising activities by the end of April each year. Also, all bills should be paid in full by the end of May each year.

Raffles

Only qualified nonprofit organizations are eligible to conduct raffles.

- Must have filed with the Secretary of State (SCSOS)
- Must be a tax exempt organization
- Submit annual raffle form with $50 fee to SCSOS
- May hold up to 4 raffles per year
- 90% of net receipts of raffle must be spent on charitable purpose

More detailed information about raffles can be found on the SC Secretary of State website under the Raffles section. (www.sos.sc.gov)

At the completion of each raffle a Raffle Report should be completed. These reports should be maintained with the parent organization’s financial records and presented to the officers, principal, and membership at large for review. A copy of a Raffle Report Form is included in the Forms Sections of this handbook.
In addition, if a participant in a raffle receives a prize of $600 or more a 1099 Form should be issued to the individual. Consequently, the social security number of the person must be obtained. To assist in the accurate collection of this information a Form W-9, as well as instructions for its completion, is included in Exhibit 3 of this handbook.

Sales Tax

PTO/PTA/Booster Organizations are sales tax exempt only if the organization has filed and received the tax exempt status from the IRS under 501(c)(3).

Financial Requirements

Budgets

Annual budgets should be prepared and approved by all parent organizations to identify projected sources of income and proposed expenditures. A copy of a Proposed Budget Worksheet is included in the Forms Section of this handbook.

Cash Receipts

It is recommended that the PTO/PTA/Booster Remittance Report be utilized by parent organization members to help track and summarize all monies collected and remitted to officers. A copy of this form is included in the Forms Section of this handbook.

Any monies that have not been received by year end should be recorded on the Outstanding Accounts Receivable Balances Form. However, great efforts should be made to obtain all funds due to the parent organization prior to the end of the school year.

Cash Disbursements

All disbursements should be properly approved, documented by receipts or invoices, and clearly identify what was purchased and from whom. In addition, an approved Check Request Form should be on file for all disbursements made. A copy of a Check Request Form is included in the Forms Section of this handbook.

If certified checks are utilized, supporting documentation in addition to a copy of the check used to purchase the cashier's check (do not use cash) should be maintained.
Checks should generally be made payable to a company. Checks written to individuals must be endorsed by the individual. Checks should be signed only after they are completely prepared. All checks are to be accounted for including voided checks. The checks which have been voided should be retained for review. Unused checks should be properly controlled and safeguarded.

Invoices should be paid on a timely basis and preferably within the fiscal year. If there is an amount owed to a vendor after the end of the fiscal year, the name of the vendor and the amount owed should be listed on the Outstanding Accounts Payable Balances Form. A copy of the preceding form is included in the Forms Section of this handbook.

**Inventory**

If perishable goods are sold by the parent organization, the vendor should be notified immediately of spoiled and/or damaged goods for replacement or credit. These goods should be accounted for on the fundraiser report. Documented evidence should be made for future reference.

**Ledger Sheets**

Ledger sheets should be used to record all cash receipts and disbursement transactions. A copy of a ledger sheet is included in the Forms Section of this handbook.

**Quarterly Financial Reports**

Quarterly financial reports (Treasurer’s Reports), including interim status of fundraisers and bank reconciliations, should be prepared by the treasurer and submitted to the officers. These reports will also be submitted to the membership at large during meetings and included in the official minutes of each meeting. A copy of a Treasurer’s Report is included in the Forms Section of this handbook.

**Annual Financial Statements**

Annual financial reports shall be submitted to the organization’s officers, membership at large and to the principal. The annual financial statements should reflect all revenue generated and expenditures incurred during the fiscal year.

**Audit Reports**

A copy of each parent organization’s audit report should be presented to the organization’s membership and the Principal. Guidelines and forms relative to conducting the audit, as well as, preparing the annual financial statement are included in the Forms Section of this handbook.

A copy of the audit report should be presented to the officers, members at large, and the principal. In addition, the Principal should send a copy of the audit report to the Internal Auditor at the Edgefield County School District for permanent filing no later than September 30th of each year.
Assistance and Training

If you have any questions relative to the policies and procedures contained in this handbook, please contact the Finance Office at the Edgefield County School District. (803-275-1122)

In addition, annual training sessions on parent organizations policies and procedures will be conducted by the Finance Office of the Edgefield County School District. It is mandatory that an officer from each organization attend the annual training sessions.

Forms

The forms on the following pages may be used when necessary to provide supporting documentation for parent organizations. These forms are provided only as guidelines and do not have to be used if the forms that are currently used provide the same information.

Please note however that it is the responsibility of the parent organization to follow all board policies and guidelines.

The forms listed below are included in this handbook. These forms are also available online under the Parent Organization Tab on the Finance Page of the Edgefield County School District’s website.

Outside Organization Registration Form
Bank Reconciliation Form
Fundraising Financial Report Form
Event Proceeds Form
Product Sales Reconciliation Worksheet
Coupon/Booklet Reconciliation Form
Fundraiser Completion Report Form
Silent Auction Bid Sheet
Raffle Report Form
Proposed Budget Worksheet
PTO/PTA/Booster Remittance Report
Year-End Accounts Receivable Balances Form
Check Request Form
Year-End Accounts Payable Balances Form
Ledger Sheet
Treasurer’s Report Form
Guidelines and Questions on Conducting an Audit for Parent Organizations
Financial Statement for Audit Report Form
Athletic Concession Report
Outside Organization Registration

____________________ School Year

The Edgefield County School District would like to know about the organizations that are supporting our students. This form will be kept on file at the school site, and may be referred to when considering fundraisers and other activities. A copy will be forwarded to the finance office.

School Name:__________________________________________

Name of Outside Organization:____________________________

Mailing Address:_______________________________________

Current Officers: Phone #:

_______________________________________________________

_______________________________________________________

*The officers listed above are responsible for all reporting requirements for the current year. If any of the information changes a new Registration Form must be submitted.

Federal Tax ID #______________________________
(Please attach a copy of IRS notification or a copy of current bank statement showing tax ID number.)

Date that your by-laws were recognized and accepted in a public meeting: ________________
(Please attach a copy of the by-laws of your organization.)

Date that your annual budget was approved: _______________________________________
(Please attach a copy of your annual budget.)

Note: This form, along with attachments required, but be on file with the designated school administrator before any fundraisers can take place.

Attachments required with this registration form:

1. Federal Tax ID Number
2. By-Laws
3. Current Bank Statement
4. Annual Budget

For information: Are your officers bonded? __________ Yes ________ No ________

Insurance Company ____________________________ Policy Number ________________

Has audit report for previous fiscal year been forwarded to the Internal Auditor?

________ Yes ________ No ________ N/A
# Monthly Bank Reconciliation

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<th>Month of</th>
<th>Statement Date</th>
<th>Statement Ending Balance</th>
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<th>Deposits</th>
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**Total Outstanding Deposits**

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<th>Checks</th>
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<tbody>
<tr>
<td>Check No</td>
<td>Amount</td>
<td>Check No</td>
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**Total Outstanding Checks**

**Account Balance**

Statement Ending Balance + Total Outstanding Deposits – Total Outstanding Checks
Fundraising Financial Report

Parent Organization: ________________________________

Description (candy, magazines, etc.): ________________________________

Vendor Name: ________________________________

Beginning Date of Fundraiser: ______ Ending Date: ______

Purpose: ________________________________

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<tr>
<th>Estimated Projection</th>
<th>Actual Amount</th>
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<tbody>
<tr>
<td>(complete prior to activity)</td>
<td>(complete after activity)</td>
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</tbody>
</table>

A. Total Income: ________________________________

B. Total Expenses: ________________________________

C. Profit or Loss (A-B):* ________________________________

D. Actual Profit Percentage (C/A): ________________________________

E. Contracted Rate of Return:** ________________________________

Principal’s Signature of Pre-approval and Date: ________________________________

Please note that all fundraisers must be pre-approved by the Principal.

Comments: ________________________________

*If a loss occurs, please give a brief explanation of the reason why in the comments section above.

** The Contracted Rate of Return is the profit percentage that the vendor indicates you will make on the fundraising event.

Please note that a separate Fundraising Financial Report should be completed for each fundraiser.

Officer’s Signature and Date ________________________________

Principal’s Signature and Date ________________________________
Organization Name:_________________________________________________________

Event Proceeds

Date:____________________

Function:__________________

Coin:

______ x $0.01 = $_______
______ x $0.05 = $_______
______ x $0.10 = $_______
______ x $0.25 = $_______
______ x $0.50 = $_______

Total Coins: $________

Currency:

______ x $1.00 = $_______
______ x $2.00 = $_______
______ x $5.00 = $_______
______ x $10.00 = $_______
______ x $20.00 = $_______
______ x $100.00 = $_______

Total Currency: $________

Checks: $________

Total Cash & Checks: $________

*Less Beg. Cash Box: $________

Net Proceeds: $________

________________________________________

Signature

________________________________________

Signature

*This amount remains in the cash box until even is completed.
# Product Sales Reconciliation Worksheet

<table>
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<tr>
<th>Organization Name</th>
<th>Date</th>
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## Inventory

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>Beginning Product Inventory (# of Units)</td>
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<tr>
<td>Minus Ending Product Inventory (# of Units)</td>
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</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
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<tbody>
<tr>
<td>Product Sales (# of Units)</td>
<td></td>
</tr>
<tr>
<td>Unit Price</td>
<td></td>
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<tr>
<td>Total Revenue</td>
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</tbody>
</table>

## Sales

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Receipts</td>
<td></td>
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<tr>
<td>Variance (Total Revenue minus Total Receipts)</td>
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## Reason for Variance

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<th>Description</th>
<th>Details</th>
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</table>
Coupon/Booklet Reconciliation

Organization Name __________________________________________

Sales Price per unit ____________________________

  Total Coupons/Booklets received from vendor: ____________________________
  Less: Coupons/Booklets returned from students ____________________________
  Less: ____________________________
  Total Coupons/Booklets sold: ____________________________
  Unit Sales Price: ____________________________

  Total Sales: ____________________________

  Total Money Received: ____________________________

  Variance: ____________________________

Reason for variance:

__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________
__________________________________________________________________________

Signature: ____________________________ Date: ____________________________
Fundraiser Completion Report

School ____________________________

Sponsor ____________________________ Organization ____________________________

Fund Raising Activity ____________________________________________________________

Date(s) Held ____________________________

Activity Account Reconciliation report data and vendor invoices (attach copies)

1. Receipts from Sales $ ______________

2. Costs
   Merchandise Purchases $ ____________
   Less: Returning to Vendor $ ____________
   Total Costs $ ______________

3. Gross Profit (or Loss) (Line 1 minus Line 2)$ ______________

Profit (or Loss) Analysis

4. Merchandise Available for sale (___ units @ $ ___ sale price) $ ______________

5. Less: Total Costs (Line 2) $ ______________

6. Anticipated Gross Profit (Line 4 minus Line 5) $ ______________

7. Less: Actual Gross Profit (or Loss) (Line 3) $ ______________

8. Gross Profit Shortfall (Line 6 minus Line 7) $ ______________

9. Actual Profit Percentage (Line 3 / Line 1) $ ______________

Comments: (Indicate any unsold or damaged merchandise not returned to vendor, authorized giveaways, uncollected sales receipts, losses of collected funds or merchandise, etc.)

10. Unsold/damaged merchandise not returned (___ @ $ ___) $ ______________

11. Authorized giveaways (___ units @ $ ___) $ ______________

12. Uncollected sales receipts $ ______________

13. Losses of collected funds or merchandise $ ______________

14. Other ____________________________ $ ______________

15. Total $ ______________

16. Profit shortfall unaccounted for (Line 8 minus Line 15) $ ______________

Prepared by ____________________________ Date ______________

Reviewed by ____________________________ Date ______________

1 Includes only disbursements related to cost of sale
2 The number of units available for sale after returns to vendors, at the unit sales price.
Organization Name __________________________  Date ________________

Silent Auction Bid Sheet

Item # __________________________  Date ________________

Item Description: ________________________________________________

Minimum Bid: $ ___________  Increment Amount: $ ___________

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---------Circle One----------

Paid by:  Cash  Check  Visa  MasterCard
Raffle Report

Revenue:

# of Tickets Sold: __________  Receipt #s: _______ to _______

Cost per ticket: ________

Gross Receipts: ________

Expenses:

Vendor: ________________  Amount: __________  Ck# __________

Vendor: ________________  Amount: __________  Ck# __________

Vendor: ________________  Amount: __________  Ck# __________

Vendor: ________________  Amount: __________  Ck# __________

Total expenses: __________

Profit (Loss): __________

Prizes: Please circle whether prizes were purchased or donated.

Prize: ____________________  Winner’s Name: ____________________
Value: ____________________  Address: ____________________
Vendor: ____________________ (purchased or donated)

If prize value is over $600, winner SS#: ____________________

Prize: ____________________  Winner’s Name: ____________________
Value: ____________________  Address: ____________________
Vendor: ____________________ (purchased or donated)

If prize value is over $600, winner SS#: ____________________

** Recipient of prizes with values of $600 or more should be issued a 1099 form.**
Proposed Budget Worksheet
For Fiscal Year

Organization Name ___________________________ Date ______________

*Cash Balance Carried Forward From Prior Year:

<table>
<thead>
<tr>
<th>Receipts:</th>
<th>Previous Year Budget</th>
<th>Previous Year Actual</th>
<th>New Proposed Budget</th>
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Net Proceeds
From Operation

*Cash Balance Carried Forward to Next Year:
PTO/PTA/BOOSTER REMITTANCE REPORT

Organization Name: ___________________________  Date: ______________________

Member: ____________________________________

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<tr>
<th>Date</th>
<th>Description</th>
<th>Cash</th>
<th>Amount Checks</th>
<th>Total</th>
<th>Receipt # Used</th>
<th>Treasurer’s Initials</th>
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</table>
Year End Accounts Receivable Balances

Parent Organization: ______________________  Fiscal Year: ______________

This form should be used to list all amount owed to the parent organization that have not been received at the end of the fiscal year.

<table>
<thead>
<tr>
<th>Name</th>
<th>Invoice Number</th>
<th>Date of Origination</th>
<th>Outstanding Balance</th>
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Total

________________________  __________________________
Officer’s Signature/Date  Principal’s Signature/Date
Organization Name ________________________________

**Reimbursement Request Form**

Paid by Check No. __________________

Date of Check __________________

Date

Amount: $ __________________

Pay to: __________________________

________________________________________________________________

City State Zip

Reimbursement For:

________________________________________________________________

________________________________________________________________

________________________________________________________________

Signature of Person Requesting Check: _____________________________

Signature of President: _____________________________

Signature of Treasurer: _____________________________

________________________________________________________________

*Original receipt must be attached. No reimbursements without receipt.*
Year – End Accounts Payable Balances

Parent Organization: __________________________ Fiscal Year: __________________________

This form should be used to list all outstanding balances (accounts payable) at the end of the fiscal year.

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<thead>
<tr>
<th>Name</th>
<th>Invoice Number</th>
<th>Date of Origination</th>
<th>Outstanding Balance</th>
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Officer's Signature            Date            Principal's Signature            Date
# Ledger Sheet

<table>
<thead>
<tr>
<th>Date</th>
<th>From or To</th>
<th>Description</th>
<th>Check or Receipt Number</th>
<th>Account Number</th>
<th>Receipts (Debits)</th>
<th>Payments (Credits)</th>
<th>Balance</th>
<th>X</th>
</tr>
</thead>
</table>

**Parent Organization Name:**
# Treasurer’s Report

Organization Name: ___________________________ Date: __________________

Period Covered: _____________ to _____________

*Beginning Cash Balance: ___________________________

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<th>Income:</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance</th>
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Total:

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<th>Expenditures:</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance</th>
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Total:

Net Proceeds from Operation:

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*Ending Cash Balance: ___________________________
GUIDELINES AND QUESTIONS ON CONDUCTING AN AUDIT
FOR PARENT ORGANIZATIONS
7/1/_______ - 6/30________
From - To Dates

Cash Receipts
1. Are records maintained of all receipts books and other numbered
   forms used in acknowledging the receipt of cash? YES NO

2. Are all the copies of voided receipts retained? YES NO

3. Are issuances of receipts books, listing sheets, and temporary
   books to individuals and activities identified with the receipts
   acknowledging initial receipt of the moneys? YES NO

4. Is cash turned in by individuals traced to the initial receipt? YES NO

5. Are all cash receipts recorded promptly when received? YES NO

6. Are cash deposits made promptly? YES NO

7. Are cash receipts from fundraising activities turned in promptly? YES NO

Cash Disbursements
1. Are cash balances reconciled with bank balances monthly, and are
   detailed items listed on bank statements recorded on the books? YES NO

2. Are voided checks retained? YES NO

3. Are expenditures properly approved? YES NO

4. Are cash expenditures supported by a vendor's invoice or receipt? YES NO

5. Are disbursements by check properly signed? YES NO

6. Are authorized expenditures for which no disbursement has been
   made reviewed for current status? YES NO

7. Does the booster organization use unauthorized petty cash funds? YES NO

Receipts and Fundraising Activities
1. Are fundraising activities in accordance with those approved by
   the school district? YES NO
FINANCIAL STATEMENT
For Audit Report

Name of Organization ____________________________
For ____________________________ School
From ______________ to ______________

CASH IN BANK
Cash in Bank July 1st $_____________

RECEIPTS
Fundraisers (Please identify and show net profit. Attach a fundraiser completion report for each fundraiser. Attach additional sheets if necessary.)

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Other Receipts (Please identify. Attach additional sheets if necessary.)

Dues and Memberships $_____________

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Total Receipts $_____________

DISBURSEMENTS
(Other than for fundraisers. Attach additional sheets if necessary.)

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Total Disbursements $_____________

Total Cash in Bank at Beginning of Year + Total Receipts - Total Disbursements =

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<th>Total Cash in Bank at End of Year</th>
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FINANCIAL STATEMENT (cont'd)
For Audit Report

Name of Organization

2. Copy of Bank Reconciliation for period ending June 30.

President's signature __________________________ Date ____________

Treasurer's signature __________________________ Date ____________

Date of Audit: ________________________________

We have examined the books of the treasurer of the __________________________
and find them to be (please choose one of the following)
-Correct
-Incomplete
-Substantially correct with the following adjustments:

________________________
________________________
________________________

-Incorrect

Date Audit Completed: __________________________

Auditor's Signatures: __________________________

________________________
________________________
ATHLETIC CONCESSION REPORT

School's Name:_______________________________________________________

Club/Organization's Name (Responsible for concessions):____________________

Date of Event:_______________________________________________________

Type of event:_______________________________________________________

A. List total of cash on hand: $____________________________

B. List total income: $_______________________________________

C. Total of A and B: $_______________________________________

D. List total of expenditures: $____________________________

E. List total profit or loss (C-D): $____________________________

Comments:
__________________________________________________________________
__________________________________________________________________
__________________________________________________________________

-If a loss occurs, please give a brief explanation in the comments section above.
-A separate Athletic Concessions Report should be completed for each event/game.

__________________________________________________________________

Sponsor's signature / Date___________________________________________

__________________________________________________________________

Principal's signature / Date___________________________________________
Exhibit 1
RELATIONS WITH PARENT ORGANIZATIONS

Purpose: To establish the basic structure for board and district relations with parent organizations.

The board looks upon school support groups as an integral part of the district. These groups can help the district promote an effective educational program. The board encourages the participation of parents' organizations and booster organizations.

These groups will not have administrative authority in connection with the operation of the school. The board has final authority over all phases of the school and money raised for schools. Equipment donated to the school becomes the property of the district.

The board encourages administration, staff and employees to be supportive and accommodating to the activities of these groups.

These support groups need administrative approval for any events, programs or operations that involve the following.

- the participation of children
- operation of a school service
- charges to children
- solicitation of children
- communications sent home with all children in a school

The board directs the administration to establish regulations and procedures that will provide for an orderly and systematic operation of such groups. The board further directs the administration periodically to evaluate the productivity and impact of the support groups.

This policy governs all groups currently in existence in the district as well as those formed after the date of adoption of this policy.

Adopted 6/13/89; Revised 9/26/00
RELATIONS WITH PARENT ORGANIZATIONS

Support Organizations’ Roles and Responsibilities

Booster clubs and parent teacher organizations/associations are separate entities from the school district. The district board of trustees appreciates the time, effort, energy, and financial support these organizations provide to the staff and students of the district. As a result, the board encourages administration, staff, and employees to support and accommodate the activities of these groups so much as they contribute to and provide benefit to the district. At the same time, the board and management must ensure the district is complying with various laws and regulations. As such, the district reserves the right to limit the activities of groups where necessary to ensure compliance with laws and regulations applicable to the district.

The board directs the administration to establish regulations and procedures which will provide for an orderly and systematic operation of such groups. The board further directs the administration periodically to evaluate the productivity and impact of the support groups (school district policy KBE).

These valuable organizations provide a needed source of financial support for school activities. Without them, the district’s schools would not be able to provide many of the opportunities that students enjoy through the programs supported by these organizations. Because these entities are independent from the district, a separation between these organizations and the school district must be maintained so that third parties are not misled into believing that an organization is part of the school district. This protects both parties in case of litigation and other issues that may arise. Therefore, it is important that consistent and proper accounting practices are followed in order to ensure this separation.

School support organizations are organized for the purpose of supporting schools or specific school programs within a school. The relationship with the school should never be forgotten. The mission, vision, and goals of the support organization should mesh with those of the school. For this reason, the support organization’s officers and board should work closely with the school principal to establish an atmosphere of cooperation and confidence to ensure that the programs operate smoothly within the school’s and district’s policies and practices.

Establishing the School Support Organization

- Follow Edgefield County School District’s policies and administrative rules regarding support organizations and fundraising.
- Prepare and adopt bylaws and articles of incorporation.
- File a current copy of bylaws with the chief building administrator.
- File a current copy of bylaws with the district’s chief finance officer.
- It is good practice to incorporate as a nonprofit organization, obtain the appropriate 501(c) designation, and register with the South Carolina Secretary of State’s Office.
- Prepare and approve a detailed proposed budget listing planned contributions to or support of school activities itemized by organization and activity.
- Establish an audit/finance committee.

The School District of Edgefield County
Operating the School Support Organization

As separate entities, school support organizations have their own governing board, establish their own policies, and maintain their own set of accounting records. Each one also must have its own checking account along with a separate federal tax identification number. These organizations are generally formed as nonprofit entities, are encouraged to obtain their own tax exempt status, and therefore, must follow applicable federal and state tax regulations. These organizations are neither authorized nor permitted to use the tax identification number of the district under any circumstances.

Each group will file a statement of purpose and regulations governing the group's involvement to the superintendent or his/her designee for review and approval by the board on an annual basis on or before June 30 of each year in order to be authorized to work within the district in the following school year.

These support groups need administrative approval for any events, programs, or operations that involve the following:

- the participation of children
- operation of a school service
- charges to children
- solicitation of children
- communications sent home with all children in a school
- use of any district facility or property

Management of Funds

A major initiative of most school support organizations is fundraising for school programs the organization represents. Guidelines are offered to serve to ensure funds are handled properly and therefore are available for the greatest benefit to students. District employees can serve as leaders, including president, vice president, secretary, and/or committee chair, provided they do not have signature authority on checks. District employees are prohibited from serving as treasurer, assuming any financial responsibility, or possessing any signature authority regarding funds of a booster or other parent organization or program. Employees must participate in such organization/program only on their personal time and in a manner that does not conflict with their duties and responsibilities within the district.

The board has final authority over all phases of the school and money raised for schools. Equipment donated to the school becomes the property of the district (policy KBE).

- Bonding insurance should be considered for officers.

- The treasurer’s report, which should include a balance sheet and a statement of revenues and expenses, should be provided monthly to the membership but not less than annually. Cash receipt procedures should include best practices, including consistent and proper segregation of duties.

- Cash disbursement procedures should include best practices, including consistent and proper segregation of duties.

- Month end and year-end financial procedures should include best practices, including consistent and proper segregation of duties.

The School District of Edgefield County (see next page)
The district reserves the right to accept or reject any contribution or use of booster funds should the district determine that the proposed use will negatively impact the district in any way.

**Fundraising**

All fundraising activities that take place must be conducted by an organization, not an individual. Any booster club or parent teacher organizations requesting permission to hold a fundraiser must have a valid charter and board-approved bylaws and have been in existence for at least four months prior to making the request. The principal must approve the fundraising activities of both parent and student-governed organizations. The approval must be in writing and issued prior to the beginning of the fundraising activity.

Organizations must make written requests for fundraising activities to include the following:

- the inclusive dates of the activity or sales campaign
- the type of activity clearly explained
- name of supplier of sales items or activity
- intendent use of the money raised
- how this use of funds can improve the school or program

All information, advertising, tickets, and other materials used for promotion of the activity must carry the name of the sponsoring club or organization. Organizations may not use the school board endorsement on any materials, notices, or advertising without the specific written consent of the board.

**Fiscal Year End Obligations**

Prepare a budget of anticipated expenditures and receipts for the new fiscal year prior to July 1st.

Year-end financial reports will be provided to the school principal and to Edgefield County School District’s chief finance officer no later than September 30 of each year. The audit/finance committee of the support organization must validate that the financial reports (balance sheet and revenue/expenditure statement) are an “accurate portrayal of the support organization’s financial status.” The audit/finance committee must sign and date the financial reports to certify “that they had no financial duties and therefore can be independent in their judgment.”

File federal and state tax forms as required.

Issued 9/12/17
Exhibit 2
# Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

1. Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2. Business name/disregarded entity name, if different from above.

3. Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.
   - Individual/sole proprietor or single-member LLC
   - C Corporation
   - S Corporation
   - Partnership
   - Trust/estate
   - Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership).
   - Other (see instructions)

4. Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
   - Exempt payee code (if any)
   - Exemption from FATCA reporting code (if any)

5. Address (number, street, and apt. or suite no.) See instructions.

6. City, state, and ZIP code

7. List account number(s) here (optional)

### Part I: Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

### Part II: Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.
By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income, and
4. Certify that FATCA code (s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester’s form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:
• An individual who is a U.S. citizen or U.S. resident alien;
• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
• An estate (other than a foreign estate); or
• A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners’ share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.
• In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
• In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
• In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:
1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if he or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:
1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part IV for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See Exempt payee code, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see Special rules for partnerships, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See Exemption from FATCA reporting code, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.
Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1
You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name shown as on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC or C corporation or S corporation. Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is a disregarded entity, enter the owner’s name that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2
If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3
Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is THEN check the box for . . .

• Corporation
• Individual
• Sole proprietorship, or
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.

• LLC treated as a partnership for U.S. federal tax purposes.
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.

• Partnership
• Trust/estate

Line 4, Exemptions
If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.
• Generally, individuals (including sole proprietors) are not exempt from backup withholding.
• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
• Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
2. The United States or any of its agencies or instrumentalities
3. A state, the District of Columbia, a U.S. commonwealth or possession, or any of its political subdivisions or instrumentalities
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities
5. A corporation
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
7. A futures commission merchant registered with the Commodity Futures Trading Commission
8. A real estate investment trust
9. An entity registered at all times during the tax year under the Investment Company Act of 1940
10. A common trust fund operated by a bank under section 584(a)
11. A financial institution
12. A middleman known in the investment community as a nominee or custodian
13. A trust exempt from tax under section 664 or described in section 4947
The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

<table>
<thead>
<tr>
<th>IF the payment is for...</th>
<th>THEN the payment is exempt for...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 4</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000¹</td>
<td>Generally, exempt payees 1 through 5²</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
<td>Exempt payees 1 through 4</td>
</tr>
</tbody>
</table>

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.
² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys’ fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with “Not Applicable” (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B—The United States or any of its agencies or instrumentalities
C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
E—a corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
F—a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
G—a real estate investment trust
H—a regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I—a common trust fund as defined in section 584(a)
J—a bank as defined in section 581
K—a broker
L—a trust exempt from tax under section 664 or described in section 4947(a)(1)
M—a tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5
Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payer changes your address in their records.

Line 6
Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)
Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see How to get a TIN below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner’s SSN (or EIN, if the owner has one). Do not enter the disregarded entity’s TIN. If the LLC is classified as a corporation or partnership, enter the entity’s EIN.

Note: See What Name and Number To Give the Requester, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213.

Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for a TIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write “Applied For” in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering “Applied For” means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification
To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see Exempt payee code, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.
1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously been given an incorrect TIN. “Other payments” include payments made in the course of the requester’s trade or business for rents, royalties, goods (other than bills for merchandise), medical and health education services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To give the Requester

For this type of account:  
Give name and SSN of:

1. Individual  
The individual

2. Two or more individuals (joint account other than an account maintained by an FFII  
The actual owner of the account or, if combined funds, the first individual on the account

3. Two or more U.S. persons (joint account maintained by an FFII  
Each holder of the account

4. Custodial account of a minor (Uniform Gift to Minors Act  
The minor

5. a. The usual revocable savings trust (grantor is also trustee  
The grantor-trustee

6. b. So-called trust account that is not a legal or valid trust under state law  
The actual owner

6. Sole proprietorship or disregarded entity owned by an individual  
The owner

7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(ii) (A)  
The grantor

For this type of account:  
Give name and EIN of:

8. Disregarded entity not owned by an individual  
The owner

9. A valid trust, estate, or pension trust  
Legal entity

10. Corporation or LLC electing corporate status on Form 8832 or Form 2553  
The corporation

11. Association, club, religious, charitable, educational, or other tax-exempt organization  
The organization

12. Partnership or multi-member LLC  
The partnership

13. A broker or registered nominee  
The broker or nominee

For this type of account:
Give name and EIN of:

14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments  
The public entity

15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(ii)
(The trust

1 List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person’s number must be furnished.

2 Circle the minor’s name and furnish the minor’s SSN.

3 You must show your individual name and you may also enter your business or DBA name on the “Business name/disregarded entity name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

4 List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-909-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

 Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.
The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338).

Visit www.irs.gov/identityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.