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Step 1: Recruit Parent Leaders and School Staff

Before you start a parent organization at your school, you will need a core group of organizers that can help you get the organization off the ground. Recruit this core group for a Brainstorming Session and discuss your vision for your school's parent organization. Take notes on what sort of organization you envision and what objectives you will have.

Actions:

- Identify active parents on campus.
- Organize a Brainstorming Session with active parents and school staff using the *Determining Objectives for Your Parent Organization* Worksheet.
- Express your desire to start a parent organization on your campus to school leadership.
- Identify possible spaces to meet (if needed) and how to recruit interested parents and staff to become members.
- Discuss organization objectives. Take notes to inform your decision on which type of parent organization to establish.

Determining Objectives for Your Parent Organization

As a group, discuss the following sample objectives. Determine which objectives are priorities for your school's community and how you can achieve them.

- Empower parents to become involved in their child's education.

Notes:

- Become involved with decision-making at your child's school.

Notes:

- Fundraise for resources needed on your school's campus.

Notes:

- Learn about how to help your child learn at home to boost overall academic achievement at your school.

Notes:

- Assist the school with administrative work.

Notes:

- Assist the school with student parties and functions.

Notes:

- Help educate parents on legislative issues affecting their child's education.

Notes:

- Assist at your child's school with maintenance work like painting and starting a garden.

Notes:

- Involve parents that may feel isolated in the school community and functions.

Notes:

- **Other possible objectives:**

Step 2: PTA or PTO?

Every school community must decide which parent organization structure is best suited for its specific needs. There are two types of parent organizations to choose from: a Parent Teacher Association (PTA) or a Parent Teacher Organization (PTO). You will need to host a meeting for all interested parents and staff to vote on which type of parent organization to adopt. Be sure to market the meeting to the entire school community, as everyone should be involved in the voting process to select a school-wide organization.

Actions:

- Organize a public school community meeting using the ***School Meeting Marketing Checklist***.
- During the meeting, review information on ***Determining the Most Effective Parent Organization for Your Campus Chart***, and explore resources on ptotoday.com and pta.org.
- Invite current PTO and PTA presidents from other schools to share their experiences.
- End the meeting with a vote on what type of organization would be best for your campus.
 - *If you choose to form a PTA:* contact the District of Columbia Congress of PTA, who will meet with your group and guide you on establishing your PTA. The telephone number is 202-774-6071.
 - *If you choose to form a PTO:* Continue to follow the guidelines below! Sign up for an online subscription to PTO Today, and download the PTO Startup Toolkit, located at www.ptotoday.com/startup-guide. We will reference several pages in the toolkit in the steps below.

School Meeting Marketing Checklist

Use the following recommended marketing tactics to invite parents and staff to your school meeting.

	Send flyers home with all students.
	Offer an incentive to students whose parents attend, such as a free dress day. Ask parents to write the name of their student on the sign-in sheet.
	Offer an incentive to parents, such as books or tote bags.
	Send two call-outs, the first call two days before the meeting, the second call the day of the meeting.
	Post messages on your school marquee a week before the meeting.
	Post a blurb to your school's Twitter and Facebook accounts the day before and the day of the meeting.
	Send an email describing your meeting to your parent email list.
	Meet with the parent leaders at the school and explain the importance of the upcoming meeting to them. Ask that they attend, and that they help in sharing the message with other parents. They can bring it up at their next parent gathering, or they can even volunteer time to phone parents with a personal invitation.
	Post meeting fliers in parent center, if you have one.
	Ask your school receptionist/middle school homeroom teacher to make personal phone calls in his/her down time to invite parents and give them information about the meetings.

Determining the Most Effective Parent Organization for Your Campus Chart

Parent Teacher Associations (PTAs)	Parent Teacher Organizations (PTOs)
<ul style="list-style-type: none"> ● Affiliated group with legal support in District of Columbia and nationwide. ● Online resources available at PTA.org ● Provides: <ul style="list-style-type: none"> ○ by-laws template ○ EIN and 503c status ○ Guidelines and structure that cover all operations and activities ○ Conflict mediation ○ Parent education – training ○ Child advocacy at the state and national level 	<ul style="list-style-type: none"> ● Independent, unaffiliated group ● Online resources available at PTOtoday.com ● Parents are responsible for the following: <ul style="list-style-type: none"> ○ Creation of by-laws ○ Request EIN and 503c status (non-profit status) ○ Form structure of organization ○ Determine goals and plans of action (fundraising, financial management, marketing, advocacy, parent training etc.)

Step 3: Vote on Officers and Bylaws

Now that your team of parents and school staff has decided that a PTO is the best parent organization for your school community, you must build a solid foundation so that your organization is permanent and productive. A strong parent organization begins with committed leadership and respected bylaws. Host an *Organizing/Voting Meeting* and complete the actions below.

Actions:

- Discuss the various leadership positions that your PTO will have using the **Suggested PTO Leadership Roles** handout. Members can also complete **My Role in the PTO** to help them determine how active they would like to be in the organization. Agree upon which leadership roles will be included in the bylaws.
- Next, draft Bylaws using the **Bylaws Worksheet and Example**. The draft bylaws should include the leadership roles that were agreed upon. Members should approve the draft bylaws.
- Review the **Voting Procedures for Leadership Roles and Bylaws**.
- Nominate and vote for leadership positions. This may occur at the same organizing meeting, or it may occur at a later *Voting Meeting*, preferably held within 2 weeks. Hosting a separate *Voting Meeting* allows parents to review roles and responsibilities and determine whether or not they want to hold a leadership role. Also, holding a separate voting meeting will ensure that all parents that would like to hold a leadership role or wish to vote will be present. Be sure to advertise the *Voting Meeting* to all parents and staff at your school.
- Now that leadership roles are filled, organization members may vote for bylaws completed by leadership.

Suggested PTO Leadership Roles

Below are the most typical organization leadership roles: President, Vice President, Secretary, and Treasurer. However, your organization will ultimately decide which various positions to establish and their corresponding roles. For example, you may elect to have several vice presidents that also serve as committee chairpersons. Be sure to include whatever positions you decide on in your organization's bylaws.

President

The president serves as the presiding officer of the PTO and presides over executive board and regular meetings. It is the president's responsibility to be well prepared. The president distributes all materials to the appropriate officer or chairman, may represent the PTO at school events and district wide meetings (such as school committee meetings); and serve as a member of the parent group's executive board. The president may cosign parent group checks if designated in the bylaws or standing rules.

The president directs the affairs of the association in cooperation with the other members of the executive board for a term of office specified in the PTO bylaws. Participation and cooperation secured from officers, chairmen and members will determine the success of the administration.

Time Commitment for this position should be approximately 4 hours/week.

Major Duties

I. As the administrative officer:

- A. Study bylaws information and material secured from predecessor.
- B. Appoint the parliamentarian and the historian, if designated in the bylaws, with the approval of the board.
- C. Be an authorized signer on the bank account.
- D. Distribute materials to appropriate officers and committee chairmen.
- E. Call upon each board member, officer and chairman, to prepare a Plan of Work based on needs of the school and community. The executive board should approve these plans before the first regular association meeting.
- F. Delegate to the vice president certain administrative duties.
- G. Remind the treasurer or Budget and Finance chairman to prepare a budget to be approved by the executive board for presentation to the PTO for adoption.
- H. Serve as ex-officio on all committees, except the Nominating and Audit Committees.
- I. Appoint a member, subject to the approval of the executive board, who is not authorized to sign on the bank account to open, review, initial and date each bank statement.
- J. Create necessary standing and special committees with approval of the board.
- K. Call for required reports at specified times.
- L. Consult with officers and chairmen before each meeting to see that all details of meeting are ready as planned.

- M. Sign all contracts.
- N. Request Legislative Action chairman to keep the membership informed on state and federal legislation concerned with welfare of children and youth.
- O. Keep a procedure book for successor.
- P. Appoint the audit committee subject to the approval of the executive board.

II. As the presiding officer:

- A. Prepare self for job.
 - Familiarize self with the work of the association, PTO by-laws and the materials available.
 - Familiarize self enough with parliamentary law to inform the association on proper procedure.
 - Tolerate the opinions of others, recognizing them as a means of broadening your judgment.
- B. Carry out the will of the association. Leadership is power over problems, not power over people. Make preparations to meet anticipated problems.
- C. Decide all parliamentary questions. The presiding officer may seek the opinion of the parliamentarian on any question of parliamentary procedure.
- D. Refer to self impersonally as “the Chair.”
- E. Establish a quorum at each meeting.
- F. Have an agenda with all business outlined in proper order.
- G. Always stand to call the meeting to order, to put the question to a vote or to give a decision on a point of order.
- H. Do not enter into discussion or make motions. If the president desires to debate, he must vacate the Chair until the question under discussion has been disposed. The president may vote to break a tie or when the voting is by ballot.
- I. Do not “turn the meeting over” to anyone. For example, request the Program chairman to “present” the program.
- J. Always state the method of voting and announce the results of the vote.
- K. Allow every member the opportunity to speak.
- L. Rule out of order a motion to close nominations if it seems that the motion is made to defeat democratic procedures.
- M. Always express appreciation for work well done and for program participation.
- N. Officially greet new members and welcome all members.

Vice President

The vice president, who may be called upon at any time to assume temporarily the place of the president, should make a thorough study of the president’s duties and responsibilities and be familiar with the work of the association.

The vice-president is a member of the executive board but may not sign checks unless designated in the bylaws or standing rules.

Time Commitment for this position should be approximately 2 hours/week.

Major Duties

- Present a Plan of Work to the executive board for approval.
- Maintain a procedure book which includes information on activities, programs, contacts, communications, statistics and budget information.
- Preside at meetings in the absence or inability of the president to serve.
- Act as aide to the president.
- Perform any other duties specified in the bylaws.
- Assume responsibility for administrative details delegated by the president.
- Represent the president upon request.
- Become familiar with the duties of each position taken, as when serving as chairman of a committee.
- Assume the duties of the president in case of a vacancy and fill the position in accordance with the bylaws.
- Pass procedure book to successor.

Secretary

The secretary keeps all records of the organization; take and record meeting minutes; prepare meeting agendas; handle correspondence; and send notices of meetings to the membership. The secretary keeps a copy of the minute's book, bylaws, rules, membership list, and any other necessary supplies and brings them to meetings.

Time Commitment for this position should be approximately 2 hours/week.

Major Duties

- Present a Plan of Work to the executive board for approval.
- Maintain a procedure book which includes information on activities, programs, contacts, communications, statistics and budget information.
- Record all business transacted at each meeting of the association as well as meetings of the executive board. The secretary always sits close to the president and rises to read the minutes. (Minutes of the preceding meeting may be printed and distributed with the words DRAFT across them.)
- Maintain the minutes and record books, as well as copies of the state- approved bylaws and standing rules, a current membership list (in alphabetical order), a listing of all current committees including members' names, a copy of the approved budget and a copy of the agenda. The secretary also maintains other lists, such as items purchased for the school by PTO and a list of assets purchased for the PTO.
- Maintain an attendance record. At executive meetings, take roll call by voice. At regular meetings, take roll by having the members sign in. These procedures establish that a quorum is present for each meeting.
- Give a report of the executive board meeting, its actions and recommendations at each regular meeting. When recommendations are contained in the report, the secretary moves the adoption of each recommendation.

How to Start a PTO Community Member Toolkit

- Contact executive board members and remind them of the executive meetings, usually by telephone, fax, electronic mail or mail.
- Act as corresponding secretary if none is provided for in the bylaws (see Major Duties below). When there are two secretaries, the recording secretary is usually referred to as *the* secretary and the corresponding secretary is referred to by his full title.
- Assist the president in counting a standing vote.
- Vote, make motions, debate and nominate people like any other member.
- Keep copies of all contracts.
- Give successor all minutes, records, reports, procedure book and other pertinent materials (including your phone number).

Treasurer

Receive and disburse the money of the organization; maintain the budget and keep the group's books; write and sign checks; balance and reconcile the checking account; and give the treasurer's report at meetings.

Time Commitment for this position should be approximately 3 hours/week.

Major Duties

- Present a Plan of Work to the executive board for approval.
- Maintain a procedure book which includes information on activities, programs, contacts, communications, statistics and budget information.
- Keep an accurate and detailed account of all monies received and disbursed.
- Keep on permanent file the PTO's Employer Identification Number (EIN) assigned by the IRS and the sales-tax permit assigned by the state comptroller's office if one has been acquired.
- Present a financial report at regular meetings of the association, executive board meetings and when requested by the association or the executive board. This report should include the following:
 - Beginning balance (ending balance from the last report) o List of all receipts in detail and total of those receipts.
 - List of all disbursements, itemized and total of those disbursements.
 - Ending balance as of the date of the report.
- Refer this financial report to the Audit Committee, which should report to the association at such time as the bylaws may require.
- Match beginning balance of the treasurer's report with the ending balance from the previous meeting. Therefore, there are different reports for the executive board and the association meetings. All accounts, such as savings accounts, special projects accounts and/or certificate of deposit accounts should be reported in the same manner at all meetings.
- Report each fundraising activity, with the cost for the activity as well as the profit.
- Document all items purchased by the PTO for cost, ownership and liability. Compile and maintain a list of assets owned by the PTO.

How to Start a PTO Community Member Toolkit

- Receive all monies and deposit them in a timely manner in a bank approved by the executive board of the association. This account is in the name of the PTO. Never deposit monies in a personal bank account or in the school account.
- Issue receipts for all monies received.
- Reconcile bank statements monthly upon receipt. The back of the bank statement usually has a printed form that can be used for reconciliation. The bank statements should be opened and checked by a non-signer on the account, who was appointed by the president and approved by the executive board, and then given to the treasurer to reconcile.
- Make disbursements as authorized by the association in accordance with the budget adopted by the association. All bills must be paid by check, never cash. Checks cannot be written unless sufficient funds remain in the budget category to cover the expenditure. If not, a budget amendment must be passed by the general membership prior to issuing the check.
- Make a preliminary annual report to the membership at the annual meeting.
- Finalize the report at the end of the fiscal year and give it to the Audit Committee along with the other records for audit.
- At the first meeting of the new school year:
 - present the finalized annual report;
 - present audit report; and
 - file both reports after formal adoption by the association.
- Maintain (for manual accounting systems) a ledger sheet for each budgeted category showing an opening balance, a credit column, a debit column and a current balance column. Each transaction should be recorded showing date, check number, payee and amount. The balance should be recorded after each transaction.
- File (as the outgoing treasurer) the 501 (c)(3) in a timely manner. If authorized in the budget, a professional may be retained to prepare the 501 (c)(3) for the association.
- Leave a detailed report of all fundraisers conducted from January 1 to the end of the fiscal year listing all sales, taxable sales and tax collected in order for the incoming treasurer to knowledgeably complete the sales tax return for the calendar year the following January.
- May chair the Budget and Finance Committee
- Pass procedure book to successor.

My Role in the PTO

Reflect on the following questions. Based on your reflection, consider nominating yourself or someone you know for an officer position in the PTO.

Name:

What is my role in the Parent Organization?

- .
- .
- .
- .

What can I do?

- .
- .
- .
- .

What are my skills and talents?

- .
- .
- .
- .

What do I need to learn to perform the job I want to have?

- .
- .
- .
- .

Where can I obtain information?

- .
- .
- .
- .

Who can help me prepare?

- .
- .
- .
- .

Bylaws Worksheet

Bylaws are the rules that govern a PTO. The worksheet below can be used to collect information that should be included in the organization's bylaws. Additional laws may be added with a vote of the organization at a later time.

Name of the PTO:

Location of the PTO:

Amount of membership dues and frequency of collection:

Number of officers:

President:

Vice-President (Some organizations decide to have more than one vice-president as a committee chairman. Examples of various committees include: student achievement, membership, fundraising, scholarships, and/or festivals. Committees can be formed after the election of officers to include PTO non-elected members.):

Secretary:

Treasurer:

Historian/Parliamentarian:

Total number of officers:

Election month:

Regular meetings will be (choose one): Every month Every other month

Meeting months:

Annual Meeting month (last month listed):

Number needed for a quorum (minimum number of people present in order to vote on a decision):

Will school staff be allowed to hold administrative positions in the parent organization?

Fiscal year (Choose one): June 1-May 31 July 1-June 30 August 1-July 31

Temporary bylaws committee members (minimum 3):

Bylaws Example

Below is an example of a school's bylaws. You may read this to get ideas on how to word your school's bylaws, or you may use it as a template.

(School Name) PTO Bylaws

Article I – Name

The name of the organization shall be _____ PTO, Inc.

Article II - Purpose

The purpose of the _____ PTO is to enhance and support the educational experience at _____, to develop a closer connection between school and home by encouraging parent involvement, and to improve the environment at _____ through volunteer and financial support.

Article III – Members

Section 1. Membership in the _____ PTO is on an annual basis and shall be open, without discrimination, to anyone who believes in and supports the Purpose of the organization. All members shall have voting rights.

Section 2. Annual dues will be established by the executive board.

Article IV – Officers and Elections

Section 1. Officers. The officers shall be a president, vice president, secretary, and treasurer.

a. President. The president shall preside over meetings of the organization and executive board, serve as the primary contact for the principal, represent the organization at meetings outside the organization, serve as an ex officio member of all committees except the nominating committee, and coordinate the work of all the officers and committees so that the purpose of the organization is served.

b. Vice President. The vice president shall assist the president and carry out the president's duties in his or her absence or inability to serve.

c. Secretary. The secretary shall keep all records of the organization, take and record minutes, prepare the agenda, handle correspondence, and send notices of meetings to the membership. The secretary also keeps a copy of the minutes' book, bylaws, rules, membership list, and any other necessary supplies, and brings them to meetings.

d. Treasurer. The treasurer shall receive all funds of the organization, keep an accurate record of receipts and expenditures, and pay out funds in accordance with the approval of the executive board. He or she will present a financial statement at every meeting and at other times of the year when requested by the executive board, and make a full report at the end of the year.

Section 2. Nominations and Elections. Elections will be held at the last regular meeting of the school year. A nominating committee consisting of three members shall be elected by the general body at a regular meeting at least two months prior

to the election of officers. The nominating committee shall select a candidate for each office and present the slate at a meeting held one month prior to the election. At that meeting, nominations may also be made from the floor. Voting shall be by voice vote if a slate is presented. If more than one person is running for an office, a ballot vote shall be taken.

Section 3. Eligibility. Individuals are eligible to serve as officers if they are members of the _____ PTO and are a parent or guardian of a current (school) _____ student, a faculty member or staff member. Exceptions may be recommended by the nominating committee and approved by a 2/3 vote of the Executive Board.

Section 4. Terms of Office. Officers are elected for one year and may serve no more than two consecutive terms in the same office. One who has served more than one-half of a term shall be credited with having served that term. Each person elected shall hold only one office at a time. Officers shall assume their official duties on July 1 and hold office through the following June 30.

Section 5. Vacancies. If there is a vacancy in an office the executive board will elect a person to fill the position for the unexpired term by a majority vote. If there is a vacancy in the office of president, the vice president will serve as president for the remainder of the term.

Section 6. Removal from Office. By two-thirds (2/3) vote of the executive board an officer or chairperson shall be removed from office for failure to perform duties, missing three consecutive meetings, criminal misconduct or unethical behavior in PTO business. At least 24 hours written notice of the executive board meeting where the vote will take place is required.

Article V – Meetings

Section 1. Regular Meetings. There shall be a minimum of four regular meetings per year at a time and place determined by the executive board. The annual meeting will be held at the (month)_____regular meeting. The annual meeting is for receiving reports, electing officers, and conducting other business that should arise. The secretary will notify the members of the meetings in a flyer sent home with the students at least one week prior to the meeting.

Section 2. Special Meetings. Special meetings may be called by the president, any two members of the executive board, or five general members submitting a written request to the secretary. The secretary will notify the members of the special meeting in a flyer sent home with the students at least 10 days prior to the meeting.

Section 3. Quorum. The quorum shall be (usually 10)_____ members of the organization.

Article VI – Executive Board

Section 1. Membership. The Executive Board shall consist of the officers, principal, standing committee chairs, a faculty representative, and a representative of _____. The faculty representative shall be chosen by the school _____ faculty and the _____ representative shall be chosen by that organization.

Section 2. Duties. The duties of the Executive Board shall be to transact business between meetings in preparation for the general meeting, approve the plan of work for each officer and committee chairperson, create standing rules and policies, create standing and temporary committees, prepare and submit a budget to the membership, approve routine bills, prepare reports and recommendations to the membership, and fill vacancies of officers and chairpersons.

Section 3. Meetings. Regular meetings shall be held monthly, to be determined by the board. Special meetings may be called by any two board members, with 24 hours written notice.

Section 4. Quorum. Half the number of board members plus one constitutes a quorum.

Section 5. Term of Office. Any executive board member whose term is not otherwise specified in these bylaws shall serve a term of one year, beginning on July 1, and hold office through the following June 30

Article VII – Committees

Section 1. Membership and Chairpersons. Committees may consist of members and board members, with the president acting as an ex officio member of all committees. Committee chairpersons shall be appointed by the Executive Board at the last meeting of the school year, and shall serve a term of one year, beginning on July 1, and hold office through the following June 30.

Section 2. Standing Committees. The following committees shall be held by the organization: (Examples: After School Programs, Arts and Enrichment, Auditing, Campus Beautification, Communications, Environmental Science, Events, Fundraising, Hospitality, Membership, Nominating, and Programming. Description of committees must be provided, as shown on the examples below:

a. After School Programs. Shall secure quality programs and qualified teachers with approval from the principal, and ensure students are properly supervised before, during and after scheduled classes. Shall work with the treasurer to ensure the collection of tuition and timely payment to teachers and facilitators.

b. Arts and Enrichment. Shall coordinate arts and enrichment activities with the school and work with the school to help sponsor and/or plan field trips.

c. Campus Beautification. Shall be in charge of landscaping and maintaining the school grounds in coordination with the Environmental Science Committee and in accordance with the recommendations of the principal.

d. Communications. Shall be responsible for the publication of _____, maintaining current information on the PTO website, posting news and announcements to the School _____ online group, updating the PTO bulletin board on a regular basis, and the publication of the annual yearbook. Shall coordinate Spanish translation for all materials distributed to members.

e. Environmental Science. Shall coordinate environmental science programs and activities in accordance with the Environmental Science Magnet Program requirements and recommendations from the principal. Shall coordinate the Environmental Science Fair each spring.

- f. Events.** Shall coordinate PTO sponsored events as determined by the Executive Board. These may include, but are not limited to, Ice Cream Social, Fall Festival, Camp Out on Campus, etc.
- g. Fundraising.** Shall manage fundraising activities including t-shirts and merchandise, _____ sales, Box Tops and _____ reward programs, fall fundraiser (if applicable), and any other fundraising activities approved by the Executive Board.
- h. Hospitality.** Shall coordinate hospitality, including child care if offered, for regular meetings and other social functions for members, the annual _____ Breakfast, the holiday luncheon and gifts for faculty and staff, and teacher appreciation week.
- i. Membership.** Shall conduct an annual membership drive at the start of each school year, maintain a current database of members, and supply a current membership list to the secretary on a monthly basis.
- j. Programming.** Shall coordinate the calendar of events with the school and other school affiliated organizations. Shall organize and communicate with room parents to foster volunteers and PTO involvement.)

Section 3. Additional Committees. The Executive Board may appoint additional committees as needed.

Article VIII – Finances

Section 1. A tentative budget shall be drafted in the fall for each school year and approved by a majority vote of the members present at the first meeting of the school year.

Section 2. The treasurer shall keep accurate records of any disbursements, income, and bank account information.

Section 3. The board shall approve all expenses of the organization.

Section 4. Two authorized signatures shall be required on each check. Authorized signers shall be the president and treasurer.

Section 5. The audit committee shall consist of a minimum of three committee members, one Executive Board member and two members at large, and shall meet twice a year to review the financial report and records. The first review shall occur midway through the fiscal year, and the second review shall occur at the conclusion of the fiscal year. The treasurer and president cannot serve on the committee, but shall be available to answer questions that may arise. The committee shall report its findings to the Executive Board; the president shall take any appropriate action and report the findings to the members at the next regular meeting.

Section 6. The treasurer shall prepare a financial statement at the end of the year, to be reviewed by the Audit Committee.

Section 7. Upon the dissolution of the organization, any remaining funds should be used to pay any outstanding bills and, with the membership's approval, spent for the benefit of the school.

Section 8. The fiscal year shall begin on July 1 and end on the following June 30.

Article IX – Parliamentary Authority

Robert’s Rules of Order shall govern meetings when they are not in conflict with the organization’s bylaws.

Article X – Standing Rules

Standing rules may be approved by the Executive Board and the secretary shall keep a record of the standing rules for future reference.

Article XI – Dissolution

The organization may be dissolved at any regular or special meeting, providing that previous notice was given in writing at the prior meeting and then sent to all members of the organization by the secretary. Notice may be given by postal mail, email, or in a flyer sent home with the students at least 10 days prior to the meeting. A two-thirds vote of those present at the meeting (assuming a quorum) is required for dissolution.

Article XII – Amendments

These bylaws may be amended at any regular or special meeting, providing that previous notice was given in writing at the prior meeting and then sent to all members of the organization by the secretary. Notice may be given by postal mail, email, or in a flyer sent home with the students at least 10 days prior to the meeting. A two-thirds vote of those present at the meeting (assuming a quorum) is required to amend these bylaws.

Article XIII – Conflict of Interest Policy

Section 1. Purpose. The purpose of the conflict of interest policy is to protect this tax-exempt organization’s interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Section 2. Definitions.

- a. Interested Person.** Any director, principal officer, or member of a committee with governing board-delegated powers who has a direct or indirect financial interest, as defined below, is an interested person.
- b. Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 - i.** An ownership or investment interest in any entity with which the organization has a transaction or arrangement;
 - ii.** A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement; or
 - iii.** A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the organization is negotiating a transaction or arrangement. “Compensation” includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Section 3b, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Section 3. Procedures

a. Duty to Disclose. In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board-delegated powers who are considering the proposed transaction or arrangement.

b. Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide whether a conflict of interest exists.

c. Procedures for Addressing the Conflict of Interest.

i. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

ii. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

iii. After exercising due diligence, the governing board or committee shall determine whether the organization can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

iv. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

d. Violation of the Conflict of Interest Policy.

i. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

ii. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines that the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 4. Records of Proceedings. The minutes of the governing board and all committees with board delegated powers shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest; the nature

of the financial interest; any action taken to determine whether a conflict of interest was present; and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement; the content of the discussion; including any alternatives to the proposed transaction or arrangement; and a record of any votes taken in connection with the proceedings.

Section 5. Compensation.

a. A voting member of the governing board who receives compensation, directly or indirectly, from the organization for services is precluded from voting on matters pertaining to that member's compensation

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Section 6. Annual Statements. Each director, principal officer, and member of a committee with a governing board-delegated powers shall annually sign a statement which affirms that such person:

a. Has received a copy of the conflict of interest policy.

b. Has read and understood the policy.

c. Has agreed to comply with the policy.

d. Understands that the organization is charitable and that in order to maintain its federal tax exempt status it must engage primarily in activities which accomplish one or more of its tax exempt purposes.

Section 7. Periodic Reviews. To ensure that the organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, are based on competent survey information, and are the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or an excess benefit transaction.

Section 8. Use of Outside Experts. When conducting the periodic reviews as provided for in Section 7, the organization may, but need not, use outside advisers. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring that periodic reviews are conducted.

Adopted: (mm/dd/yyyy) _____

Amended: (mm/dd/yyyy) _____

Voting Procedures for Bylaws and Leadership Roles

Below are suggested voting procedures for approving bylaws and conducting a fair election for leadership roles. Also included are tools to record votes and sample ballots.

Bylaw Committee completes bylaw worksheet

- Nominate a temporary committee of parents and teachers to work on the bylaws. If the audience is a small group of people, they can work together on the creation of the bylaws.
- The small committee should complete the Bylaws Worksheet.

Participants/members approve the content of Bylaw worksheet

- Once the worksheet is completed, make a motion to present the bylaws to the audience.
- Debate (if necessary) and vote on approval of each bylaw.

Leadership Roles are filled by election

- Once bylaws are approved by all participants, proceed to the nomination of officers. The number of officers has been decided in the bylaws and has to be followed.
- Provide the My Role in the PTO worksheet. Allow some minutes for completion.
- Provide the description of leadership roles (officers) to participants, or briefly explain each one of the leadership roles (President, Vice-president, Secretary, Treasurer, and other).
- Nominations from the floor: Have participants self-nominate or nominate others. Write nominations down where they are visible to the entire congregation (via projector, smartboard, or chart paper).
- Call nominated individuals to give a short speech (one minute), distribute the voting ballots, and ask participants to vote.
- If only one candidate is nominated for any position, there is no need for voting. Ask once more if there are any other nominations for that position. Declare that candidate as the officer if they accept the position.
- Call two or three participants to count the votes and have the facilitator record the votes.
- Announce the names of the newly elected officers when the voting procedure is finished.

Officers write bylaws using the decisions made on the bylaw worksheet.

- Officers meet to write bylaws using the previously completed Bylaw Worksheet.
- Finished bylaws are presented to the organization at the next meeting. A motion is made for approval of the bylaws.
- If there is disagreement on any of the items, these items can be discussed by the larger organization, and altered as necessary.

Step 4: Establish Legality

Every PTO is considered a separate entity, and should consider several steps to establish itself as an independent, legal organization: incorporate as a nonprofit or 501(c)(3), file for an Employee Identification Number (EIN), and apply for (federal) tax-exempt status. Though it is possible to complete the following steps on your own, you may consider hiring an attorney to file the paperwork for you.

Actions:

- Complete the process to incorporate your parent organization following the **Instruction Sheet for Articles of Incorporation for Domestic Nonprofit Corporation Form DNP-1** document at <http://dcra.dc.gov/node/542372>
- Complete application for Employee Identification Number (EIN) using the **How to Apply for an EIN** document.
- Apply for Federal Tax-Exempt Status using the instructions to file form 1023 in the **PTO Today Startup Toolkit Section 5: Applying for Tax Exempt Status (p. 17-28)**. By becoming a Tax-Exempt organization, you will be exempt from paying federal taxes to the government (though you still have to file your taxes). Download Form 1023 at <http://www.irs.gov/pub/irs-pdf/f1023.pdf>



DEPARTMENT OF CONSUMER & REGULATORY AFFAIRS
District of Columbia Government
Corporations Division

Instruction Sheet for Articles of Incorporation for Domestic Nonprofit Corporation
Form DNP-1, Version 2, January 2012.

Use this instruction to draft articles of incorporation for your corporation; or use the fillable Articles of Incorporation on page 2. This will establish your new Nonprofit Corporation in the District of Columbia.

ENTITY TYPE	FILING FEE
Domestic Nonprofit Corporation	Refer to Corporate Fee Schedule posted online.

The following information is required for articles of incorporation.

1. Corporation name.
2. State whether the corporation will have members.
3. State that the corporation is incorporated as a nonprofit corporation under Title 29 Chapter 4.
4. Registered Agent's name and address in the District of Columbia. (review Registered Agent Combined Form for more information)
5. Incorporators names and address; each Incorporator must sign and date the articles.

The following information is not required for articles of incorporation but may be included. (use miscellaneous provision section)

- (1) The names of the individuals who are to serve as the initial directors;
- (2) Provisions creating one or more designated bodies;
- (3) The names of the initial members of a designated body;
- (4) The names of the initial members, if any;
- (5) Provisions not inconsistent with law regarding:
 - (A) The purpose or purposes for which the nonprofit corporation is organized;
 - (B) Managing the business and regulating the affairs of the corporation;
 - (C) Defining, limiting, and regulating the powers of the corporation, its board of directors, any designated body, and the members, if any;
 - (D) The characteristics, qualifications, rights, limitations, and obligations attaching to each or any class of members; or
 - (E) The distribution of assets on dissolution;
- (6) The characteristics, qualifications, rights, limitations, and obligations attaching to each or any class of members; or
- (E) The distribution of assets on dissolution;
- (7) A provision permitting or making obligatory indemnification of a director for liability, as defined in § 29-406.50, to any person for any action taken, or any failure to take any action, as a director;
- (8) Provisions required if the corporation is to be exempt from taxation under federal, state, or local law.

Mail all forms and required payment to:
Department of Consumer and Regulatory Affairs
Corporations Division
PO Box 92300
Washington, DC 20060
Phone: (202) 442-4400

Corporate Online Services Information:
Many corporate filings are available by using CorpOnline Service. Go to CorpOnline site at <https://corp.dhra.dc.gov>, create the profile, access the online services main page and proceed. Online filers must pay by using the credit card.

Please check dcra.dc.gov to view organizations required to register, to search business names, to get step-by-step guidelines to register an organization, to search registered organizations, and to download forms and documents. Just click on "Corporate Registrations."



DEPARTMENT OF CONSUMER & REGULATORY AFFAIRS
District of Columbia Government
Corporations Division

Articles of Incorporation of Domestic Nonprofit Corporation
Form DNP-1, Version 3, January 2012.

One or more persons acting as the incorporator or incorporators under the provisions of the Title 29 of D.C. Code (Business Organizations Act) adopt the following Articles of Incorporation:

1. Corporation Name.	
2. The corporation will have members.	
Yes	No
3. Registered Agent's name and address in the District Columbia.	
4. The corporation is incorporated as a nonprofit corporation under D.C. Code Title 29 Chapter 4.	
5. Miscellaneous Provisions. (may attach the statement)	
If you sign this form you agree that anyone who makes a false statement can be punished by criminal penalties of a fine up to \$1000, imprisonment up to 180 days, or both, under DCOC § 22-2405;	
6. Incorporators Name & Address.	6A. Incorporators Signature and Date.
7. Incorporators Name & Address.	7A. Incorporators Signature and Date.

<p>Mail all forms and required payment to: Department of Consumer and Regulatory Affairs Corporations Division PO Box 92300 Washington, DC 20090 Phone: (202) 442-4400</p>	<p>Corporate Online Services Information: Many corporate filings are available by using CorpOnline Service. Go to CorpOnline site at https://corp.dcrs.dc.gov, create the profile, access the online services main page and proceed. Online filers must pay by using the credit card.</p>
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Please check dora.dc.gov to view organizations required to register, to search business names, to get step-by-step guidelines to register an organization, to search registered organizations, and to download forms and documents. Just click on "Corporate Registrations."

How to Apply for an EIN (Employee Identification Number)

An EIN is the identification number for your PTO, similar to what a social security is for a person. Before you begin applying for an EIN, you will need to select an EIN officer. The EIN officer is an existing PTO officer or member who will provide a Social Security Number for informational purposes only (the EIN officer is not responsible for the PTO in any way). You will also need school contact information.

NOTE: If you plan to incorporate your organization as a non-profit organization, be sure to complete that step first. Incorporation is not required to apply for an EIN, but if you choose to incorporate later, you will have to reapply for an EIN.

Apply by Fax or Mail

To apply for an EIN, complete the attached Form SS-4, using the sample as a guide. Print, sign, and keep a copy for your records. You have the option of faxing or mailing the completed form.

Fax to: Internal Revenue Service Center, Attn: EIN International Operation, Fax: (1) 859-669-5987

- If the taxpayer's fax number is provided, a fax will be sent back with the EIN within four (4) business days.

Mail to: Internal Revenue Service Center, Attn: EIN International Operation, Cincinnati, OH 45999

- The processing timeframe for an EIN application received by mail is four weeks.

To get more information call the IRS customer service line: 1-800-821-4933 from 7:00 a.m. to 10:00 p.m. Pacific Time

Apply Online

You can also apply for an EIN online at the following website:

<https://sa.www4.irs.gov/modiein/individual/legal7structure.jsp>

How to Start a PTO Community Member Toolkit

Form SS-4 (Rev. January 2010) Department of the Treasury Internal Revenue Service	Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN	
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)	
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
	6 County and state where principal business is located		
	7a Name of responsible party	7b SSN, ITIN, or EIN	
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members <input style="width: 50px;" type="text"/>	
	8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
	<input type="checkbox"/> Sole proprietor (SSN) <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) <input style="width: 50px;" type="text"/> <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) <input style="width: 50px;" type="text"/> <input type="checkbox"/> Other (specify) <input style="width: 50px;" type="text"/>		
<input type="checkbox"/> Estate (SSN of decedent) <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input type="checkbox"/> Plan administrator (TIN) <input style="width: 50px;" type="text"/> <input type="checkbox"/> Trust (TIN of grantor) <input style="width: 50px;" type="text"/> <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Group Exemption Number (GEN) if any <input style="width: 50px;" type="text"/>			
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State <input style="width: 50px;" type="text"/> Foreign country <input style="width: 50px;" type="text"/>		
10 Reason for applying (check only one box)			
<input type="checkbox"/> Started new business (specify type) <input style="width: 50px;" type="text"/> <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) <input style="width: 50px;" type="text"/>			
<input type="checkbox"/> Banking purpose (specify purpose) <input style="width: 50px;" type="text"/> <input type="checkbox"/> Changed type of organization (specify new type) <input style="width: 50px;" type="text"/> <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) <input style="width: 50px;" type="text"/> <input type="checkbox"/> Created a pension plan (specify type) <input style="width: 50px;" type="text"/>			
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; border-bottom: 1px solid black; text-align: center;">Agricultural</td> <td style="width: 33%; border-bottom: 1px solid black; text-align: center;">Household</td> <td style="width: 33%; border-bottom: 1px solid black; text-align: center;">Other</td> </tr> </table>		Agricultural	Household
Agricultural	Household	Other	
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) <input style="width: 50px;" type="text"/>			
16 Check one box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify) <input style="width: 50px;" type="text"/>			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," write previous EIN here <input style="width: 50px;" type="text"/>			
Third Party Designee	Completes this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name	Designee's telephone number (include area code) ()	
	Address and ZIP code	Designee's fax number (include area code) ()	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ()	
Name and title (type or print clearly) <input style="width: 50px;" type="text"/>		Applicant's fax number (include area code) ()	
Signature <input style="width: 50px;" type="text"/>	Date <input style="width: 50px;" type="text"/>		

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 1-2010)

SAMPLE

Form **SS-4** Application for Employer Identification Number OMB No. 1545-0047
 (Rev. January 2010) EIN
 Department of the Treasury Internal Revenue Service **(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)**
▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested School PTO			
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name		
	4a Mailing address (room, apt., suite no. and street, or P.O. box) School Address	5a Street address (if different) (Do not enter a P.O. box.)		
	4b City, state, and ZIP code (if foreign, see instructions) Houston, TX 77000	5b City, state, and ZIP code (if foreign, see instructions)		
	6 County and state where principal business is located Harris			
	7a Name of responsible party EIN Officer's Name	7b SSN, ITIN, or EIN EIN Officer's SS#		
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶		
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No				
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.				
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input checked="" type="checkbox"/> Other nonprofit organization (specify) ▶ PTO <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Group Exemption Number (GEN) if any ▶ _____				
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State _____ Foreign country _____		
10 Reason for applying (check only one box)				
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input checked="" type="checkbox"/> Other (specify) ▶ Starting New School PTO <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____				
11 Date business started or acquired (month, day, year). See instructions. Enter today's date		12 Closing month of accounting year June		
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Agricultural</td> <td style="width: 33%;">Household</td> <td style="width: 33%;">Other 0</td> </tr> </table>			Agricultural	Household
Agricultural	Household	Other 0		
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ N/A				
16 Check one box that best describes the principal activity of your business.				
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) Parent Organization and Advocacy				
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.				
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," write previous EIN here ▶ _____				
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's TIN and answer questions about the completion of this form.			
	Designee's name Name of school official if desired	Designee's telephone number (include area code) Sch #		
	Address and ZIP code School address	Designee's tax number (include area code)		
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code)		
Name and title (type or print clearly) ▶ EIN Officer Name		Applicant's tax number (include area code)		
Signature ▶	Date ▶			

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 1-2010)

Step 5: Set Up Your Finances

Your PTO should open a bank account and keep detailed financial records. In addition, the organization must determine whether or not it needs to file for a sales permit, and may also want to apply for insurance to cover its activities. Here are some ground rules for finances:

- Two officers should be authorized to open the bank account and sign checks (typically the president and treasurer) for accountability purposes.
- Use your PTO's EIN on all accounts.
- NEVER allow funds to be deposited in personal accounts, even temporarily.
- Use school's address to open accounts.
- Have someone other than the treasurer review bank statements.
- Keep all receipts and a detailed paper trail.
- Reconcile accounts every month.
- Form a committee or hire an accountant to reconcile books at the end of the year and file your tax return.

Note: We do not recommend that school staff serve as treasurer due to a possible conflict of interest. Whether or not school staff can serve as PTO officers is decided by the PTO body.

Actions:

- Open a Bank Account and create a financial bookkeeping system using the **PTO Today Startup Toolkit Section 6: Financial First Steps (p. 29-30)**.
- As a tax-exempt non-profit organization, you must file an annual tax return. Please visit the IRS website at www.irs.gov/Charities-&-Non-Profits/Annual-Exempt-Organization>Returns,-Notices-and-Schedules for determine which form your PTO should file.
- Learn about the benefits of purchasing insurance for your PTO and shop around for the best local rates. Read the **PTO Startup Toolkit Appendix A: Are You Covered? (p. 32-33)** to learn more.

Step 6: Incorporate Best Practices

Now that you have an established PTO with set officers, bylaws, and objectives, make sure that your organization performs its best by incorporating the following best practices into its operations.

- Check that every step of your organization has been completed with the **PTO Checklist**. Annually review your schedule, meeting protocol, action plan, and legal and financial status by incorporating procedures into bylaws that ensure accountability.
- PTOs are most successful when they have clear objectives that all members agree upon and can work towards. Use the **Determining Objectives for Your Parent Organization** to create clear, concise objectives for your organization.
- PTOs should create an annual plan for their organization to complete targeted objectives. Refer to the **PTO Action Plan Template** for ideas on how to structure your action plan.
- Check in with your principal and school regularly to gather ideas on how you can assist teachers and staff to accomplish school goals. Take on at least one of your school's academic goals as an objective.
- Recruit, recruit, and recruit! Accept new members and make sure that your organization's body is representative of your school's population and demographics.
- Provide regular financial updates on parent organization and funds. All finances should be public.
- Establish processes for collecting dues and reporting on administrative functions of the organization. For example, after every meeting, the PTO secretary should type up and send out meeting minutes and action items within 24 hours.
- Determine the standards of participation. Set ground rules for membership and attendance at meetings.
- Organization officers should seek professional development in meeting facilitation and mediation.
- Maintain open lines of communication to handle any concern that may arise during or after the organizational process. These concerns may turn into conflicts - when this is the case, please refer to the **Conflict Resolution Protocols** resource. You can also refer to the **Robert's Rules of Order** to better manage your meetings.

PTO Checklist

School Name:
Academic Year:
Date:

- What kind of Parent Organization (PO) does your school have?
- Does your PO have a Mission?
- Does your PO have By-Laws?
- Does your PO have an Employer Identification Number (EIN)?
- Is your PO incorporated as a non-profit?
- Does your PO have a Conflict of Interest Statement and/or Policy?
- Does your PO have Articles of Incorporation?
- Has your PO defined Dues and Voting Rights?
- Has your PO defined and reviewed the Officers' Roles and Election Procedures?
- Has your PO elected officers?
- Is your PO President aware of her/his role?
- Is your PO Vice-President aware of her/his role?
- Is your PO Secretary aware of her/his role?
- Is your PO Treasurer aware of her/his role?
- Does your PO have a procedure in place to recruit members and to review the Members' Benefits and Roles?
- Has your Tax-Exempt Status for your PO been requested?
- Has your Tax-Exempt Petition been rejected?
- Has your Insurance/Liability Insurance been requested and approved?
- Is your PO Treasurer aware of her/his finance updating responsibilities?
- Does your PO audit each chapter's treasurer report or require "financial transparency" as part of its annual functions?
- Does your PO use Robert's Rules of Order or other Meeting Norms or Standing Rules?
- Does your PO have monthly or regular meetings?
- Is your PO information translated to ALL parents' languages?
- Are there standing committees established?
- Have the PO's events/activities been programmed for the year?
- Are your PO events/activities aligned to School Improvement Plan goals?

PTO Action Plan Template

Use the template below to help you create an Action Plan for your PTO. Before completing, review the School Improvement Plan to determine the school's Parent and Community Involvement Goal and academic needs. Brainstorm how the PTO can assist in both areas by setting attendance goals and collaborating with teachers and staff.

School Name:
Academic Year:

Example Objective: Assist school in improving academic achievement on Reading PARCC exams by 5% in all grade levels.

Lead: Cristina Garcia, Vice President and Academic Chairperson

Committee Members (if applicable): Mark Mazur, Jennifer Green

Milestones:

- **October** – Meet with school administration to determine possibility of assistance during tutorials, as reading volunteers in the school. Report back during general meeting.
- **November** – Ensure that 100% of PTO members are signed up as reading volunteers, along with 20 members from the surrounding community.
- **January** – Meet with lead reading teachers from all grade levels to determine reading strategies that parents can use with their children at home. Explore possibility of teachers organizing workshop for school parents around reading techniques to use at home. Report back to organization.
- **February** – Host parent information session for all school parents on preparing for PARCC.

PTO Action Plan

School Name:
Academic Year:

Objective 1:

Lead Officer:
Team Members:

Milestones:

Objective 2:

Lead Officer:
Team Members:

Milestones:

Objective 3:

Lead Officer:
Team Members:

Milestones:

Objective 4:

Lead Officer:
Team Members:

Milestones:

Conflict Resolution Protocols

Use the following protocols to handle concerns before they turn into conflicts. Follow the protocols until an answer or resolution to a problem or concern has been reached.

Protocol 1. Contact the person(s) involved in the concern or complaint in order to discuss the issue. For example, if a parent or guardian has a concern with a teacher, the first communication should be with the teacher. If the concern is with a principal, a parent or guardian should first request an appointment to meet with the principal.

- Air and discuss the concern.
- Hold the meeting within five days of the incident or issue that raised the concern.
- Limit the meeting to a discussion of the concern and its possible resolutions.
- Make the meeting time convenient for both parties.
- Keep the meeting room's door open or have at least two or more persons (one school staff member and one parent) witness the discussion.
- Maintain respect on both sides throughout the discussion.
- If closure of the issue was not reached, or if a parent or guardian is not satisfied with the results, then create a written summary of the meeting. Have the person's supervisor to review this summary.
- Use the meeting to bring closure to the concern.

Protocol 2. Search for a neutral person. If a first meeting does not resolve a dispute, then invite a neutral person not involved in the dispute who will:

- Review the conflict related to the person or persons who have been involved in the discussion.
- Consult with the parent or guardian.
- Investigate the circumstances surrounding the dispute.
- Prepare decisions on solutions to the issue or issues leading to the dispute.
- Organize a meeting of all parties involved in the dispute and use Robert's Rules of Order to manage the meeting.
- Have each party suggest possible resolutions to the dispute (and add pre-prepared resolutions, if needed).
- Establish a two-way communication with final decisions related to the dispute between the parties involved in it.

Other Strategies

- If either side is angry, allow some time for both sides to cool off, then, return to the situation.
- Focus on resolving the issue that led to the dispute, not on attacking the other person, nor focusing on past or future events.
- Work on developing a shared agreement despite differences of opinion and a solution where both sides can have some of their needs met.
- Focus on areas of agreement, not on areas of disagreement.
- Ask for feedback if it is needed to ensure a clear understanding of the issue.

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- Remember that a conflict is resolved only when both parties are in agreement or have their needs satisfied.
- Smile and thank the other person when an agreement has been reached or when the needs of both parties have been satisfied.

If a dispute is still unresolved, a parent or guardian may contact:

- The Office of the Ombudsman for Public Education
 - Email ombudsman@dc.gov or call at (202) 741-0886
 - The Office of the Ombudsman is responsible for assisting students and parents resolve problems as they engage with the District of Columbia Public Schools and public charter schools. The Office offers conflict resolution services to parents, families, and students and is committed to resolving school related complaints, disputes and problems quickly and efficiently in all areas that affect student learning. Some of these areas include student discipline, special education, truancy, student enrollment, transportation, academic progress and bullying.
- The Office of the Chief Student Advocate
 - Email student.advocate@dc.gov or call at (202) 741-4692
 - The role of the Office of the Student Advocate is to collaborate with a variety of partners to highlight the work that is being done while also working to amplify the voice and role that students, parents, families, and communities have in public education. It is the goal of the office to empower students, families and communities to be fully engaged in the public education landscape.

Robert's Rules of Order – Simplified

Guiding Principle:

- Everyone has the right to participate in discussion if they wish, before anyone may speak a second time.
- Everyone has the right to know what is going on at all times.
- Only urgent matters may interrupt a speaker.
- Only one thing (motion) can be discussed at a time.

A motion is the topic under discussion (e.g., “I move that we add a coffee break to this meeting”). After being recognized by the president of the board, any member can introduce a motion when no other motion is on the table. A motion requires a second to be considered. Each motion must be disposed of (passed, defeated, tabled, referred to committee, or postponed indefinitely).

How to do things:

You want to bring up a new idea before the group.

After recognition by the president of the board, present your motion. A second is required for the motion to go to the floor for discussion, or consideration.

You want to change some of the wording in a motion under discussion.

After recognition by the president of the board, move to amend by

- adding words,
- striking words or
- striking and inserting words.

You like the idea of a motion being discussed, but you need to reword it beyond simple word changes.

Move to substitute your motion for the original motion. If it is seconded, discussion will continue on both motions and eventually the body will vote on which motion they prefer.

You want more study and/or investigation given to the idea being discussed.

Move to refer to a committee. Try to be specific as to the charge to the committee.

You want more time personally to study the proposal being discussed.

Move to postpone to a definite time or date.

You are tired of the current discussion.

Move to limit debate to a set period of time or to a set number of speakers. Requires a two-thirds vote.

You have heard enough discussion.

Move to close the debate. Requires a two-thirds vote. Or move to previous question. This cuts off discussion and brings the assembly to a vote on the pending question only. Requires a two-thirds vote.

You want to postpone a motion until some later time.

Move to table the motion. The motion may be taken from the table after 1 item of business has been conducted. If the motion is not taken from the table by the end of the

How to Start a PTO Community Member Toolkit

next meeting, it is dead. To kill a motion at the time it is tabled requires a 2/3rds vote. A majority is required to table a motion without killing it.

You believe the discussion has drifted away from the agenda and want to bring it back.
Call for orders of the day.

You want to take a short break.
Move to recess for a set period of time.

You want to end the meeting.
Move to adjourn.

You are unsure that the president of the board has announced the results of a vote correctly.
Without being recognized, call for a "division of the house." At this point a roll call vote will be taken.

You are confused about a procedure being used and want clarification.
Without recognition, call for "Point of Information" or "Point of Parliamentary Inquiry." The president of the board will ask you to state your question and will attempt to clarify the situation.

You have changed your mind about something that was voted on earlier in the meeting for which you were on the winning side.
Move to reconsider. If the majority agrees, the motion comes back on the floor as though the vote had not occurred.

You want to change an action voted on at an earlier meeting.
Move to rescind. If previous written notice is given, a simple majority is required. If no notice is given, a two-thirds vote is required.

You may INTERRUPT a speaker for these reasons only:

- to get information about business – point of information
- to get information about rules – parliamentary inquiry
- if you can't hear, safety reasons, comfort, etc. – question of privilege if you see a breach of the rules – point of order
- if you disagree with the president of the board's ruling – appeal