

Procedures/Guidelines for Establishing a Parent Teacher Organization

The following procedures/guidelines must be followed when establishing a Parent Teacher Organization:

1. Create a name (i.e. school name Parent Teacher Organization)
2. Form a Board of Directors
3. Meet with the School's Administration to gain insight and ideas for ways the PTO can partner with the Administration to benefit the School
4. Develop a mission statement and purpose for the PTO
5. Draft a set of Bylaws for the PTO (bylaws should address the layout of the Board; how officers are elected; how frequently meetings will be held; and other important logistical matters)
6. Obtain an Employee Identification Number (EIN) by filing a form SS-4 with the IRS
7. Apply for 501(c)(3) tax-exempt status with the IRS, so that the PTO can raise funds for the school and projects
8. Upon receiving an IRS letter affirming 501(c)(3) tax-exempt status, file documentation with the Massachusetts Secretary of State by sending a copy of the IRS approval letter to the Corporate Exemptions Division of the Massachusetts Department of Revenue
9. File as a Public charity with the Massachusetts Attorney General in accordance with MGL c. 12 §8E
10. Create protocol establishing financial controls (i.e. for expense reimbursement, what forms will need to accompany receipts, if any; for check requests, how can someone request advanced payment of expenses; how often will the PTO account be reconciled (monthly is recommended); do checks require one signature or two)
11. Open a PTO checking Account using the EIN from the IRS
12. Develop community interest and involvement

1st reading: March 5, 2018

2nd/final reading and adopted: March 19, 2018