

**PTA Taxes  
Hammering Out the  
Financial Obligations**

**Patti Rabacal  
President  
Hawaii State PTSA**

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**Required State  
and  
Federal Tax  
filings**

- General Excise Tax
- Department of Commerce and Consumer Affairs (DCCA)
- Internal Revenue Service (IRS business tax return called Form 990)

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**Hawaii State  
Department of  
Taxation:**

**General Excise  
Tax Filing**

General excise tax filing is required for fundraising activities. If no fundraising activities occurred, the School PTA needs to file the G45 form stating 'N/A or 0' in the amount owed. The G49 Annual filing that represents the total of the two G45 submissions (January 20 and July 20).

Normally the G45 and G49 are submitted together. Submit forms via US mail to the Department of Taxation on each island or online.

Deadline: postmarked or submitted semi-annually by January 20 and July 20 with payment Department of Commerce and Consumer Affairs Required to file the local unit PTA name.

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**Department of Commerce and Consumer Affairs  
(DCCA)**

This is to protect the PTA against another organization or person who may represent your PTA.

- Initial application fee: \$25.00
- Annual renewal fee: \$3.50
- Trade Name needs to be filed: \$50.00 every five years

DCCA will notify PTA via postcard to PTA address or via e-mail to the individual who submitted the year before

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**Internal Revenue Service:**

**990 filing for Businesses**

- Postmarked four months and two weeks after your fiscal year closes
- (example: fiscal year ends June 30, 20xx. The 990 filing needs to be postmarked by November 15, 20xx via mail OR if submitting the 990N via e-mail)

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**Nihau  
(Questions?)**

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