

PTA Support of AUSD Parcel Tax

November 30, 2010, the AUSD Board of Education voted unanimously to place the following parcel tax on the ballot in March 2010: <http://www.alameda.k12.ca.us/index.php/home/latest-news/172-board-approves-new-replacement-parcel-tax>

In an effort to help clarify how your PTA Units can support this ballot measure, The Alameda PTA Council has pulled together the following information.

- Before taking a position on any measure, your unit must take a vote at a general membership meeting.
 - If your unit votes to support the parcel tax (Simple majority of members present), your unit may then participate in the following ways

Your PTA Unit CAN:	Your PTA Unit CANNOT:
Take a position Supporting the AUSD Parcel tax	Take a position without a vote by your membership
Donate Financial support to the parcel tax campaign organization (Alameda SOS)	Donate more than 5% of gross revenue (CA PTA recommends no more than 2.5% for financial contributions)
Prepare, print, or mail campaign issue literature but this (activity & any) expenditure must be authorized by a vote (by your membership) and recorded in the minutes (Must be included in total donation towards advocacy activities)	send any advocacy materials home with students
Use PTA email lists to share PTA Positions	distribute PTA membership lists to outside interests (Cannot share your membership email list with Alameda SOS)
Inform people of PTA positions on issues.* (i.e. The Alameda PTA Council Supports Measure XX, the AUSD Parcel tax, because it will.... & benefit our children & youth)	Use PTA lists to simply forward campaign information (the PTA voted to support Measure XX because and here's what we're doing vs. simply forwarding info from Alameda SOS.)
Remind people to vote.* (i.e. The election is on March XX. Please be sure to get out and vote!)	Urge people to vote a certain way* (i.e. The election is on March XX. Please be sure to get out and vote for Measure 123.)

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- * from PTA in California, Special Election Edition, September 2010 <http://www.capta.org/sections/communication/downloads/pta73-election.pdf> & California State PTA Tool Kit 2009 4.2.5j Policy 10, & 4.3.3 School Bonds and Other Ballot Measure Campaigns
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FOR ANY CAMPAIGN CONTRIBUTIONS MADE BY YOUR PTA UNITS:

Units may donate to a parcel tax campaign, eg, Alameda SOS to support Alameda's next parcel tax for schools.

They must not jeopardize their 501(3)c status. That means:

- Can not contribute more than an "immaterial amount" of gross revenue for the support of the campaign. Immaterial is not defined explicitly by the IRS, but usually below 5% of gross revenue has been acceptable. Note, volunteer hrs plus revenue is counted in this 5% total.
 - If a Unit that has donated \$1K last year to A+ and contributes \$1K or more in any subsequent 4 yr span, they will need to file paperwork with the FPPC.
 - It is highly encourage that no Unit contribute more than 2.5% of gross revenue if they decide to contribute \$1K or more so as to stay well below the "immaterial" definition.
 - If you donated to the APLUS Committee, please do not make a financial contribution from your PTA Units until after January 1, 2010. The FPPC amounts are based on a calendar year, not our fiscal year.
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ADDITIONAL BACKGROUND INFORMATION:

- PTA is nonpartisan and never endorses or opposes any candidate for public office as doing so will endanger the organizations non-profit status*
- PTA DOES take positions in issues that effect children & youth*
 - This parcel tax certainly effects Alameda's children & youth and may be supported by PTA Units and the PTA Council.
- Unit, council & district PTAs are responsible for taking action on local issues originating in school districts, cities, regions or counties, if such action fits within the framework of the Purposes of the PTA and Legislation Platform, adheres to PTA policies, and effects the wellbeing of children & youth (California State PTA Tool Kit 2009 4.2.5j Policy 10)
- PTAs may be asked to help secure the passage of a school bond or local parcel tax... Unit, council and District PTAs may participate in these efforts when the board and/or membership has voted to support such a campaign.

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- The AUSD Parcel tax campaign (Alameda SOS is the community organization running the parcel tax)
 - PTAs can be most effective by:
 - Taking an active role in planning campaign.*
 - Providing personnel to inform the community (Speakers, etc.)*
 - Developing and/or distributing available campaign material (based on PTA position)- but not using student help*
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FREQUENTLY ASKED QUESTIONS

Q: Can your unit donate to Alameda SOS to support the AUSD parcel Tax Campaign?

A: Yes. As a 501 (c)(3) nonprofit, you can contribute up to 5% of your total gross revenue to advocacy efforts and ballot measures that effect your charter. A Parcel Tax Campaign benefitting Alameda's public schools absolutely falls into this category. The CA PTA recommends contributing no more than 2.5% of your revenue in any financial contributions. Your total contribution includes financial donations and PTA driven volunteer time and communications.

Q: What if our PTA made a donation to APLUS supporting the Measure H Campaign?

Q: Does a PTA, a 501.3(c) organization, need to file any forms with the FPPC if they contribute exactly \$1,000 or less, to a registered Educational Parcel Tax committee registered by SOS, and formed to support the passage of a parcel tax to support for a school district?

If yes, what form needs to be filed and with whom? And within how many days of making the contribution is the filing required? And if late, what should one do?

A: The FPPC's Technical Assistance Division is responding to your question. We encourage you to review material on the FPPC website for additional information and suggest you consider signing up for RSS feeds.

To respond to your question: If the PTA's previous donation was over \$1,000. When the PTA gives another donation of \$1,000 or more it must register as a recipient committee and file reports. In many cases, PTA's limit the ann'l contribution to below \$1,000 so as not to trigger reporting. *This email advice is not a final decision of the FPPC and does not constitute legal advice, alter any legal right or liability or provide immunity to the requestor under Government Code Section 83115. It is not a rule, regulation or statement binding on the agency. The Political Reform Act (Government Code Sections 81000 through 91014) and the FPPC regulations (Sections 18110 through 18997) are on the FPPC website.* This information is offered as a guide and is in no way meant to be professional legal or tax advice.

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Q: Our PTA unit made a financial contribution to A Plus this calendar year (2010) and would like to make a donation to Alameda SOS, also this calendar year (2010). What additional forms does our PTA need to submit and to whom do we submit them?

A: If you donated to the APLUS Committee, please do not make a financial contribution from your PTA Units until after January 1, 2011. The FPPC amounts are based on a calendar year, not our fiscal year.

This is by no means a legal recommendation but based on the information we have gathered, it is suggested that your unit learn more about the requirements for the follow documents:

- California Fair Political Practices Commission – Form 495 & Form 496
- IRS requirements for Form 990- Schedule R- Related Organizations (CA State PTA)
- IRS requirements for Form 990-Schedule C- Political Campaign & Lobbying Activities
- IRS requirements for Form 990- Schedule O- Additional description of in-kind donations and volunteer efforts supporting a ballot measure campaign
- IRH Form 5786-501(h) designation- For units where advocacy on K-12 education is a larger part of your activities

Q: If we donated \$999 to SOS in 2010 and donate \$999 or less to A in 2011 do we need to fill out forms?

A: Based on the information we have, it is the understanding of the PTA Council that since both contributions are being made in different calendar years and are for less than \$1,000, no additional paperwork is required by the California FPPC. Since both contributions are also being made in different fiscal years, as long as the donation for each year is less than 5% (preferably less than 2.5%) of your units total revenue, no additional paperwork is required for the IRS other than the required schedules for advocacy.

And now for our standard disclaimer: This information is not legal advice from the Alameda PTA Council and has been condensed as a guide for our units from numerous sources list at the end of this document.

Q: Can we send out information using our PTA email distribution lists?

A: Yes, you can send out information about your PTA's position on specific ballot Measures once your unit has studied and voted on a measure. The AUSD Parcel tax has been heavily studied by the Alameda Community and each PTA Unit. Now that the parcel tax language has

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been approved by the Board of Education, your units are encouraged to vote on this ballot measure. The Measure letter will be issued by the County in the near future.

Q: Can we use previous years PTA lists to share a PTA position?

A: The CA State PTA recommends that the membership chair of each PTA maintain member lists for at least three years. At the time of this publication, the Alameda PTA Council did not see any guidelines from the State PTA on the usage of previous distribution lists. At this time, it is recommended that each PTA leverage their current PTA membership list to share PTA positions on the AUSD Parcel Tax.

Q: Can we share information supporting the parcel tax on our school campus?

A: No. Political Activity is not allowed on Alameda public school campuses. No political information may be sent home with students.

Your PTA may set up information tables outside your school on the public sidewalks explaining the PTA position on the parcel tax. Individuals may set up or distribute parcel tax (Alameda SOS) information outside a school. (Please do not block any walking or bike paths.) You may need to be prepared to explain if this is information from your PTA or from you as an individual citizen. As an individual, you may wear buttons or t-shirts on campus. Your school may have a policy prohibiting political slogans on t-shirts. The orange t-shirts supporting the last campaign were seen worn by students of all grades last spring.

SOURCES OF INFORMATION:

Additional details may be found with these sources:

- California State PTA
PTA in California, Special Election Edition, September 2010
<http://www.capta.org/sections/communication/downloads/pta73-election.pdf> &
California State PTA Tool Kit 2009 4.2.5j Policy 10, & 4.3.3 School Bonds and Other Ballot Measure Campaigns
- Tax reporting information: www.irs.gov/charities
- California Fair Political Practices Commission
<http://www.fppc.ca.gov/>

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- Alliance for Justice: Permissible Election Activities
<http://www.afj.org/assets/resources/resource1/Electorial-Activities-Checklist.pdf>
- Ballot Measures and Public Charities- Alliance for Justice
<http://www.afj.org/assets/resources/resource1/Ballot-Measures.pdf>

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