



FAQ for Local PTAs

Free State PTA Group Exemption 0003 Transition — Frequently Asked Questions for local units currently under Delaware PTA Group Exemption 2155.

What is changing?

Free State PTA now has its own IRS group exemption, Group Exemption Number (GEN) 0003. Local PTAs currently included under Delaware PTA Group Exemption 2155 are being transitioned to the Free State PTA group exemption.

Why are we moving from Delaware PTA's group exemption?

Free State PTA can now administer a group exemption directly for participating Maryland local PTAs. The transition places participating Maryland locals under the Free State PTA group exemption rather than the Delaware PTA group exemption.

What do we need to do?

Watch for a digital consent form from Free State PTA. Review the information, electronically sign the form as instructed, submit it, and save a completed copy with your permanent PTA records.

Who should sign the consent form?

The form should be signed by the local PTA officer or authorized representative identified or permitted in the instructions accompanying the form. If your unit is unsure who should sign, contact Free State PTA before submitting it.

Do we need to print the form?

No. The consent form is designed to be completed and signed electronically. You should save the completed electronic copy for your records. You may also print a copy if your local prefers to maintain paper records.

Should we keep a copy?

Yes. Keep the completed consent form with your permanent PTA records and make sure it is included in future officer transitions.

Does our PTA need a new EIN?

No new EIN should be requested solely because your PTA is moving from Group Exemption 2155 to Group Exemption 0003. If Free State PTA identifies a problem with your unit's EIN or IRS status, we will contact you with specific instructions.

Does this change our PTA's name, charter, or bylaws?

No. The group exemption transition does not create a new local PTA or change your charter, governance structure, or approved bylaws. Your unit must continue to operate under its approved governing documents.

Does signing the consent form mean we are automatically in good standing?

No. The consent form addresses participation in the Free State PTA group exemption. Your local must still meet all Free State PTA Standards of Affiliation and annual compliance requirements.

Do we still have to file our annual IRS Form 990-series return?

Yes. Participation in a group exemption does not replace a local PTA's annual IRS filing responsibilities. Each local must continue to complete the appropriate annual IRS filing for its organization.

Do we still need to complete Maryland requirements and PTA compliance items?

Yes. Local units must continue to complete applicable Maryland filings and Free State PTA requirements, including items such as officer reporting, bylaws, insurance, membership, and Standards of Affiliation documentation.

Should our local contact the IRS or Delaware PTA about the transition?

Please do not attempt to independently process the group exemption transition unless Free State PTA specifically instructs your unit to do so. Free State PTA is coordinating the transition and will provide guidance when action beyond the consent form is needed.

What if the information on our consent form is incorrect?

Do not sign incorrect information. Contact Free State PTA so the discrepancy can be reviewed and corrected before the form is completed.

What if our PTA's IRS status has been revoked or we have an EIN problem?

Contact Free State PTA. These situations require unit-specific review. Free State PTA will determine the appropriate next steps and provide guidance rather than having the local attempt to resolve the group exemption issue independently.

What if our PTA never receives the consent form?

Check the email accounts used for your local PTA and your reported officer contacts. If the form is still not located, contact Free State PTA so the unit's contact information and transition status can be reviewed.

Is there a deadline?

Complete the consent form by the deadline stated in the communication accompanying your form. Prompt completion helps Free State PTA process and document the statewide transition efficiently.

Where should we direct additional questions?

Questions about the group exemption transition, EIN discrepancies, IRS status, or the consent form should be directed to Free State PTA through the contact information provided with the transition communication.

LOCAL UNIT REMINDER

Sign the electronic consent form, save the completed copy with your permanent records, and continue meeting all annual Free State PTA Standards of Affiliation and filing requirements.