



Guidelines for PTO Fundraising, Donations and Gifts to Schools

The following information is a brief summary ONLY. Please refer to policy #3280 (fundraising) and #3281 (grants, gifts, and donations) for complete details.

PTO Fundraising

- All fundraising should be approved in writing by the school's principal
- Fundraising should not present an unacceptable burden to school teachers or staff
- Fundraising should be in good taste; no door-to-door fundraising for students in grades K-8.
- To avoid duplication of fundraising or an overburden to the community, the Board of Education encourages coordination of fundraising between PTO groups. (See Board Policy #3280 for complete details)

Tax Implications

- Fundraising should be in accordance with all state and federal tax requirements.
- Each PTO is required to have a Federal ID Number
- After IRS recognition, FORM 990EZ must be filed annually if Gross Receipts are \$25,000 or more
- According to CT Sales Tax Guidelines, PTO's are not required to pay taxes on individual items sold under \$20.00 or clothing items under \$50.00. In addition, each PTO can designate up to 5 one day fundraising events in which the \$20.00 sale price may be exceeded. (See CT Sales Tax Guidelines; PS2002(3) and SN 98 (11) for complete details)

Donations and Gifts to Schools

- The Superintendent will consider the source of funding for donations/gifts and will base the decision to accept the gifts on a number of considerations, including: extent to which fairness and equity are maintained among schools or individuals; whether the funding is suitable for use in meeting the instructional needs of the school; if the funding will have an educational purpose consistent with those of the school district and more.
- All gifts up to \$1,000 must be approved by the Superintendent; gifts over \$1,000 must be approved by the Board of Education.
- All gifts become the property of the Board of Education to be expended or used at its discretion. (See Board Policy #3281 and Connecticut General Statutes 7-194 for complete details)