



IMPORTANT DOCUMENTS AND TERMS

Local PTAs fall under Louisiana PTA tax umbrella and are classified as **tax-exempt 501(c)(3) nonprofits** under the US Internal Revenue Code. LAPTA has procedures to help protect Local PTA Units from violating the restrictions that apply to the 501(c)(3) classification. *For more information, please review the LAPTA Toolkit: Treasurer.*



A charter is issued when a group completes the requirements for organization as a PTA including approval of the Bylaws. A charter is evidence that a PTA is a unit of the Louisiana PTA.

Bylaws provide the rules for the association (or PTA). They describe the rights and duties of the members. They are the backbone of the PTA. All Local PTA Units are required to have their Bylaws approved by LAPTA which is responsible for ensuring that unit Bylaws follow LAPTA and National PTA Bylaws. Annual review of the Bylaws ensures that they reflect the way the PTA functions. LAPTA rules require units to review their Bylaws, update them if needed, and submit them to the LAPTA for approval at least once every three years. It is important to keep your Bylaws current and to refer to them often.

Employer Identification Number (EIN), also known as a Tax Identification Number, is a nine-digit number assigned to business entities by the Internal Revenue Service. A unit's EIN identifies it as a non-profit organization. The President may contact LAPTA if they do not know their EIN. If a PTA needs to verify its non-profit status and EIN number such as when applying for a grant or opening a bank account, contact LAPTA President to request an EIN letter.

Local Unit Registration Number (LUR #) is issued to each Local PTA Unit when the charter began. It is also known as a National PTA ID#. This number never changes. It is found on any material received from National PTA. This number is important and should be kept with your permanent records.