

Treasurer's Notes January 2010

Year-end Reporting Due Dates & Transitional Filings

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Note: The information contained below is not intended as legal advice, but to provide a general understanding of situations a PAC Treasurer might encounter. Please consult the TEC or an attorney for advice on specific circumstances.

ALL CLUBS: PAC Reports will be due to the TEC on January 15, 2010.

If you are an outgoing PAC Treasurer, your Termination Report will be due no later than 10 days after your new PAC Treasurer files an AGTA with the TEC listing her as the new PAC Treasurer.

In addition to your semi-annual TEC GPAC report, other reports might be due. The reporting forms and periods below will apply to most of our clubs.

Reporting Due Dates

Report Due Date	Reporting Entity	Report Title	Period Covered
January 15, 2010	Texas Ethics Commission	January Semiannual GPAC <i>A complete list of TEC reports and reporting due dates is available on the TEC website: www.ethics.state.tx.us.</i>	From the latter of: <ul style="list-style-type: none"> • July 1, 2009 • The date of your last PAC Treasurer appointment • The day after the ending date of your last report Through December 31, 2009
January 20, 2010	Texas Comptroller of Public Accounts	Texas Sales & Use Tax Return	Calendar year 2009 IF any sales are made during the year.
March 15, 2010	Internal Revenue Service	1120-POL	Calendar year 2009 IF interest earned exceeds \$100 annually.
May 15, 2010	Texas Comptroller of Public Accounts	Texas Franchise Taxes	All clubs are required to register and file franchise taxes with the State of Texas. Most clubs will not owe any franchise taxes.
May 15, 2010	Internal Revenue Service	990 or 990-EZ For clubs with gross annual revenue of \$25,000	Calendar year 2009.

Transitional Reports to be filed if club Treasurers and/or PAC Treasurers change.

Suggested Filing Date	Reporting Entity	Report Title	Information Reported
January 2, 2010	Club's Bank(s)	Signature Cards	Signatures and contact information for those who will sign checks and receive bank statements PLUS minutes of meeting electing new officers.
January 1, 2010	Texas Ethics Commission	AGTA	New PAC Treasurer information. Be sure to include and Assistant PAC Treasurer on this report.
January 20, 2010	Texas Comptroller of Public Accounts	Online Change of Address at www.window.state.tx.us	Address of individual who will be filing Sales & Use Tax Returns and Texas Franchise Tax Returns
January 31, 2010	Internal Revenue Service	8822 Parts II & III	Names and addresses of new officers.
January 31, 2010	Internal Revenue Service	Amended 8871	Names and addresses of new officers – filed online.

Circular 230 Disclosure: Pursuant to requirements related to practice before the Internal Revenue Service contained in IRS Circular 230, any tax advice contained in this communication (including any attachment) is not intended to be used, and cannot be used, for purposes of (i) avoiding penalties imposed under the United States Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any tax-related matter.

TEC Contact Numbers

Direct: 512-463-5800

Toll-free: 1-800-325-8506
 Website: www.ethics.state.tx.us

Tech Support: 888-832-5445