

For this handout, Boosters mean all groups designed to support school activities such as PTA/PTO/Scholarship Committees, Senior Trip committees, Robotics, Alumni Associations, Equestrian, Sports Boosters, Music, Drama, Debate, Cheer, etc.

Fast Fifteen Rules for Booster Clubs

1. No one owns the booster club.
2. It is an independent business with private funds.
3. It can use school facilities following board policy.
4. IRS expects proper accounting, including the TIN available online along with nonprofit status.
5. Incorporated? Board has liability for fiduciary duties; Unincorporated? All members have liability.
6. It cannot use public funds/resources to support the independent business.
7. It cannot be involved in political action.
8. It cannot sell stock nor have profit sharing.
9. It can and should make a profit.
10. It must have dissolution clause when filing for state recognition.
11. School employees can have a private life.
12. It has tax liabilities for employees, purchases (even out of state).
13. Insurance is necessary.
14. Gambling? Need 501 c-3 status to hold raffles
15. Other state agencies interested in Boosters:
 - Secretary of State
 - Gambling Commission
 - Dept. of Ecology
 - L & I
 - WA State PTA
 - OSPI- Equity (Title IX)
 - Washington State Auditor



For additional resources,
contact Greg Barker at greg@awsp.org

