



Standards of Affiliation Agreement Checklist 2025-2026

The Standards of Affiliation (SOA) Agreement checklist exists to help PTA Units and Councils remain current with all IRS, state, insurance, and Michigan PTA requirements. For assistance with this checklist or help understanding any of the SOA Agreement requirements, please contact council leaders (if applicable) or Michigan PTA Vice President of Unit Support.

Please share this checklist with your Board of Directors, Membership Chair, and Members.

Required by	#	Requirement	Due by	Best Practice/Specifics	Responsible PTA Leader	Date(s) Completed
State of Michigan	1.	Officers Elected	June 1	Officers were elected at a membership meeting (recommended before the previous fiscal year-end). Michigan State law requires president, vice president, treasurer, and secretary.		
National PTA SOA	2.	Officer names/contact info*	June 1	Enter names and contact information for all elected officers (and key non-elected positions such as Communication, Founders Day, Membership, Advocacy/Legislative, Reflections/Arts, Fundraising, Student Involvement, Volunteer Engagement, Health/Safety/Wellness, Youth Engagement, Diversity Equity & Inclusion) * Givebacks - Compliance – Update Officers. All officers and chairs must be members. If an office covers multiple topics, enter them for all roles. For example, Vice President of Membership & Communication is input 3 times: 1. Vice President, 2. Membership and 3. Communication.		
IRS	3.	Form 990 filed	Nov 15, Dec 15 or May 15	File the appropriate IRS form 990 (at www.irs.gov) no later than 4 months and 15 days following end of the unit fiscal year (or file the necessary extension and file by the new deadline).		
	4.	Proof of Form 990 filing*	Dec 1	Submit proof of 990 filing via Givebacks – Compliance – Submissions		
Insurance	5.	Year-end Financial Review	Dec 1	Year-end financial review is conducted by a committee as described in the bylaws before handing it off to the new treasurer.		

Required by	#	Requirement	Due by	Best Practice/Specifics	Responsible PTA Leader	Date(s) Completed
Michigan PTA	6.	Proof of Financial Review*	Dec 1	Submit the financial review via Givebacks – Compliance – Submissions		
	7.	Budget Approved*	Dec 1	Budget is approved by the membership (recommended before previous fiscal year-end); submit a copy via Givebacks – Compliance – Submissions		
	8.	Bylaws*	Every 3 Years	Review and update bylaws every three years, or as needed. Submit bylaws and minutes of the membership meeting when bylaws were approved by the members via Givebacks – Compliance – Submissions. Last submitted:		
	9.	Insurance*	Dec 1	Submit Proof of Insurance via Givebacks – Compliance – Submissions		
	10.	Membership Invoices Paid	Monthly	Membership invoices paid in full for the previous fiscal year. Current fiscal year memberships shall be paid by the 28 th of each month. Paid to Michigan PTA by check or via Givebacks ** – Memberships – Remit State Dues		

Per the MIPTA Bylaws, a unit or council in good standing is one that meets the criteria in the SOA agreement. While this checklist is for your internal monitoring purposes and does not need to be turned into MIPTA, your unit or council is responsible for completing all SOA requirements by December 1st of each fiscal year.

We will be issuing out-of-compliance letters following the December 1st deadline.

Questions? Contact us at unitsupportvp@michiganpta.org or 734-975-9500

*Submitted on Givebacks through the Compliance menu

**eCheck/ACH must be set up for Givebacks.