

Bylaws Approved By Order of the
Texas PTA Board of Directors



8/16/2018

Texas PTA President

**HOGG MIDDLE SCHOOL
PARENT TEACHER ASSOCIATION BYLAWS**

ARTICLE I

Name

The name of this nonprofit association shall be the Hogg Middle School Parent Teacher Association (PTA), Houston, Texas. It is a Local PTA organized under the authority of the Texas Congress of Parents and Teachers (Texas PTA), a branch of the National Congress of Parents and Teachers (National PTA). The assigned Texas PTA ID number is 2283554.

ARTICLE II

Purposes

Section 1. Objectives. The purpose or purposes of Hogg Middle School PTA, in common with National PTA and Texas PTA, are:

- A. to promote the welfare of children and youth in home, school, places of worship, and throughout the community;
- B. to raise the standards of home life;
- C. to advocate for laws that further the education, physical and mental health, welfare, and safety of children and youth;
- D. to promote the collaboration and engagement of families and educators in the education of children and youth;
- E. to engage the public in united efforts to secure the physical, mental, emotional, spiritual, and social well-being of all children and youth; and
- F. to advocate for fiscal responsibility regarding public tax dollars in public education funding.

Section 2. Awareness. The purposes of the National PTA, the Texas PTA and this Local PTA are promoted through advocacy and education in collaboration with parents, families, teachers, educators, students, and the public; developed through conferences, committees, projects, and programs; and governed and qualified by the basic policies set forth in Article III.

Section 3. Federal Status. The association is organized exclusively for the charitable, scientific, literary, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding section of any future federal tax code (hereinafter referred to as "Internal Revenue Code").

Article III

Basic Policies

The following are basic policies of this Local PTA, in common with National PTA and Texas PTA:

- A. The association shall be noncommercial, nonsectarian, and nonpartisan.
- B. The association shall work to engage and empower children, families, and educators within schools and communities to provide quality education for all children and youth, and shall seek to participate in the decision-making process by influencing school policy and advocating for children's issues, recognizing that the legal responsibility to make decisions has been delegated by the people to boards of education, state education authorities, and local education authorities.
- C. Commitment to inclusiveness and equality, knowledge of PTA, and professional expertise shall be guiding principles of service in this association.
- D. The association shall work to promote the health and welfare of children and youth, and shall seek to promote collaboration among parents, schools, and the community at large.
- E. No part of the net earnings of the association shall inure to the benefit of, or be distributable to, its members, directors, trustees, officers, or other private persons except that the association shall be authorized and empowered to pay reasonable compensation for services rendered, and to make payments and distributions in furtherance of the purposes set forth in Article II hereof.

- F. Notwithstanding any other provision of these articles, the association shall not carry on any other activities not permitted to be carried on (i) by an association exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (ii) by an association, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.
- G. Upon the dissolution of this association, after paying or adequately providing for the debts and obligations of the association, the remaining assets shall be distributed to one (1) or more nonprofit funds, foundations or organizations which have established their tax exempt status under Section 501(c)(3) of the Internal Revenue Code and whose purposes are in accordance with those of National PTA.
- H. The association or members in their official capacities shall not, directly or indirectly, participate or intervene (in any way, including the publishing or distributing of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office, or devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise.

Article IV **Relationship with Texas PTA**

Section 1.Organization. This Local PTA shall be organized and chartered under the authority of the Texas PTA, in conformity with such rules and regulations, not in conflict with the National PTA Bylaws, as the Texas PTA may in its bylaws prescribe. The Texas PTA shall issue to this Local PTA an appropriate charter evidencing the due organization and good standing of this Local PTA.

Section 2.Expectations. This Local PTA shall adhere to the Standards of Continuing Affiliation, (*see Attachment*) which define requirement for Good Standing and Active Status. Local PTAs which achieve Active status by December 1, are eligible for voting representation at the upcoming National PTA Convention and Texas PTA Annual Meeting.

Section 3.Harm to Brand or Name. Texas PTA may withdraw the charter or remove an officer of a Local PTA with notice given to the Local PTA leadership if, in the opinion of Texas PTA, the Local PTA is jeopardizing or endangering the good will or good name of Texas PTA.

Section 4.Withdrawal of Charter. This Local PTA is obligated, upon withdrawal of its charter by the Texas PTA, to:

- A. yield up and surrender all of its books, records, assets and property to the Texas PTA or to such association as may be designated by the Texas PTA;
- B. cease and desist from the further use of any name that implies or connotes association with the National PTA or the Texas PTA; and
- C. carry out promptly, under the supervision and direction of the Texas PTA, all proceedings necessary for the purpose of dissolving this Local PTA.

Section 5.Records Retention. This Local PTA shall keep such permanent books of account and records as shall be sufficient to establish the items of gross income, receipts and disbursements of the association including, specifically, the number of its members, the dues collected from its members and the amount of dues remitted to the Texas PTA. Such books of account and records shall at all reasonable times be open to inspection by an authorized representative of the Texas PTA or the National PTA.

Section 6.Dissolution of PTA. A Local PTA considering dissolving its relationship with Texas PTA (and thereby National PTA) shall follow the procedures for dissolution as adopted by the Texas PTA Board of Directors. These procedures include but are not limited to:

- A. notifying Texas PTA of the Local PTA's intent to dissolve;
 - B. a meeting with a representative of Texas PTA with the Local PTA executive board members, including the principal, to discuss the ramifications of dissolution and procedures;
 - C. a regular or special meeting of the membership with a representative of Texas PTA; and
 - D. a two-thirds (2/3) vote of the members present is required for dissolution, a quorum having been established.
- Any Local PTA failing to follow the procedures shall forfeit all Local PTA books, records and assets to Texas PTA.

ARTICLE V **Membership and Dues**

Section 1.Members.

- A. Membership in PTA shall be open without discrimination to anyone who believes in and supports the mission and purposes of National PTA and Texas PTA.
- B. Every individual who is a member of this Local PTA is a member of the National PTA and the Texas PTA and is entitled to all the benefits of such membership.
- C. The members of this Local PTA shall be the individual members who have paid dues for the current

- membership year.
- D. The membership year shall be August 1 - July 31. (*Proviso: The initial membership year for PTAs organizing after March 15 shall be extended to July 31 of the subsequent membership year.*)
 - E. Only members of this Local PTA who have paid dues for the current membership year may participate in the business of the association and be eligible to serve in any elected or appointed position.
 - F. This Local PTA may admit individuals to membership at any time.
 - G. Members of this Local PTA are recognized as members of Texas PTA and National PTA when membership rosters and dues are received by Texas PTA.

Section 2.Dues.

- A. Annual dues for each member shall be two dollars and fifty cents (\$2.50) for the local portion of dues plus state dues as determined by Texas PTA and national dues as determined by National PTA.
- B. This Local PTA shall remit a membership roster and the national and state portions of the dues paid by each member of this Local PTA to the Texas PTA as required by Texas PTA.

Section 3.Texas PTA Honorary Life Members.

- A. An honorary life membership may be granted to any deserving individual by the Local PTA upon receipt of payment to Texas PTA.
- B. An honorary life membership does not authorize the right to vote or hold office without payment of the national and local portion of the dues.
- C. Each honorary life membership grants an exemption from paying the Texas PTA portion of the dues at only one (1) Local PTA.

ARTICLE VI

Officers

Section 1.Eligibility. Each officer shall be a member of this Local PTA prior to taking office.

Section 2.Officers. The officers of this Local PTA shall be a president, five (5) vice president(s), a secretary, a treasurer and a parliamentarian.

Section 3.Term of Office. Officers shall assume their official duties following the close of the fiscal year and shall serve a term of one (1) year. PTAs that do not follow a traditional school year schedule shall designate a calendar year in standing rules. The elected officers shall not serve more than two (2) consecutive terms in the same office. One who has served more than one-half (1/2) of a term shall be credited with having served that term. (*Proviso: The initial term of office shall be extended to the close of the subsequent fiscal year for PTAs organizing after January 1.*)

Section 4.Vacancy in Office. All officer positions not filled by election become vacant. In the case of a vacancy in the office of president, the vice president shall serve notice to the executive board of the election to fill the vacancy of the president and shall conduct the election. A vacancy in any office other than president shall be filled by an affirmative vote of a majority of the remaining members of the executive board. In the interim, duties of any vacancy shall be assumed by the executive board.

Section 5.Duties of Officers. The officers shall perform the duties as prescribed for the office in these bylaws, by the executive board in applicable state statutes, and in the parliamentary authority.

A. **President.** The president shall:

1. coordinate the work of the officers and committees of the association in order that the Purposes may be promoted;
2. confirm that a quorum is present at all meetings of the membership and executive board before conducting business;
3. preside at all meetings of the membership and executive board;
4. appoint the chair of each standing committee and special committee, subject to the approval of the executive board, unless otherwise provided in these bylaws;
5. be authorized to sign on bank accounts, unless prohibited by terms of employment;
6. be authorized to sign contracts approved by the executive board;
7. be listed as the principal officer and be authorized to sign tax documents, unless prohibited by terms of employment;
8. appoint a member, subject to the approval of the executive board, who is not authorized to sign on the bank account to open, review, initial and date each bank statement;
9. represent the Local PTA as a delegate to Council PTA (when the Local PTA is in membership with Council PTA);
10. appoint the financial reconciliation committee, subject to the approval of the executive board; and
11. serve as an ex-officio member of all committees except the nominating and financial reconciliation

committees.

- B. **Newly-elected President.** The newly-elected president, within thirty (30) days after the election meeting, shall call a meeting of the newly-elected officers to:
1. appoint a parliamentarian, subject to the approval of the newly-elected officers;
 2. appoint standing committee chairs, subject to approval of the newly-elected officers; and
 3. conduct any other business as shall become necessary.
- C. **First Vice President.** The vice president shall:
1. serve as aide-to-the-president;
 2. be in charge of membership; and
 3. preside in the absence of the president (in their designated order):
- D. **Second Vice President.** The vice president shall:
1. be in charge of volunteers; and
 2. preside in the absence of the president (in their designated order):
- E. **Third Vice President.** The vice president shall:
1. be in charge of fundraising; and
 2. preside in the absence of the president (in their designated order):
- F. **Fourth Vice President.** The vice president shall:
1. be in charge of communication; and
 2. preside in the absence of the president (in their designated order):
- G. **Fifth Vice President.** The vice president shall:
1. be in charge of programs; and
 2. preside in the absence of the president (in their designated order):
- H. **Secretary.** The secretary shall:
1. record and maintain the minutes of all meetings of the membership and the executive board;
 2. send, or cause to be sent, notice of meetings of the membership and of the executive board;
 3. be responsible for correspondence;
 4. collect and preserve documents relating to the history of the association;
 5. present a written report to the association as the official history to be adopted at the annual meeting ;
 6. have a current copy of the bylaws;
 7. confirm the executive board has reviewed and the membership has adopted the Texas PTA /PTSA Records Retention Policy annually;
 8. confirm that all executive board members have signed the Local PTA Ethics/Conflict of Interest Policy;
 9. confirm that all executive board members are graduates of Texas PTA Leader Orientation or have completed the course by October 15 after their election or appointment;
 10. file with the Council PTA secretary the names of this Local PTA's delegates and alternates by the first regular Council PTA meeting and no later than October 1. A Local PTA joining the Council PTA or making changes after October 1 shall submit any changes in writing prior to any regular meeting in order to be eligible to vote (when the Local PTA is in membership with Council PTA);
 11. submit the names and contact information of all board members to the Texas PTA Office within 15 days of their election or appointment;
 12. maintain the required documents of the association to include: Texas PTA Foundations Leader Orientation completion lists, records retention policy; adopted and signed ethics/conflict of interest policy, membership rosters (not to be released to outside interests), adopted plans of work, and completed student permission forms (if applicable); and,
 13. not be a member of the financial reconciliation committee.
- I. **Treasurer.** The treasurer shall:
1. have custody of all the funds of the association;
 2. serve as the chair of the budget and finance committee;
 3. present a written and verbal financial report at executive board and membership meetings and as requested by the executive board or membership;
 4. maintain books of account and records including bank statements, receipts, budgets, invoices, paid receipts and canceled checks in accordance with the records retention policy;

5. make disbursements in accordance with the budget adopted by the membership;
 6. be authorized to sign on bank accounts;
 7. be authorized to sign tax documents, if the president is prohibited by terms of employment;
 8. present a preliminary annual report, i.e. budget to actual, at the last membership meeting;
 9. complete and file all necessary tax documents; and,
 10. present books of account and records to the financial reconciliation committee.
- J. **Parliamentarian.** The parliamentarian shall:
1. advise the presiding officer on questions of parliamentary procedure when asked ; and
 2. vote only when the vote is by ballot.

ARTICLE VII

Nominations and Elections

Section 1.Nominating Committee.

- A. **Composition.** The nominating committee shall consist of members three (3) members and two (2) alternate members. No individual shall serve as a member of the nominating committee for two (2) consecutive terms. The president shall not serve as a member of this committee nor appoint any member of this committee. Student members shall not constitute a majority of this committee.
- B. **Election of Committee.** The nominating committee shall be elected by plurality vote at a regular association meeting prior to the election meeting. The election shall be by ballot. When the number of nominees is less than or equal to the number of positions on the committee, the election may be by acclamation. The nominating committee shall elect its chair.

Election of Alternates. Alternates shall serve in order of rank, when there is a vacancy or absence on the nominating committee. When the nominating committee is elected by ballot, those nominees not elected to the committee shall be alternates, ranked according to the number of votes received. When the nominating committee is elected by acclamation, nominations for alternate shall be taken from the floor and each person nominated shall serve as an alternate, ranked in the order nominated.

- C. **Duties.** The nominating committee:
1. shall consider all candidates for elected positions whose submissions meet the requirements set forth by these bylaws and who have signified their consent to serve if elected;
 2. may consider additional candidates during its deliberations; and
 3. shall submit only one (1) name for each position to be filled.
- D. **Report of the Nominating Committee.** The report of the nominating committee shall be published to the membership through regular publicity channels at least seven (7) days before the election meeting.

Section 2.Nominations from the Floor. Nominees from the floor shall be accepted at the election meeting.

Section 3.Elections. Officers, with the exception of the parliamentarian, shall be elected by ballot in the month of April. However, if there is but one (1) nominee for an office, election for that office may be by voice vote.

ARTICLE VIII

Membership Meetings

Section 1.Regular Meetings.

- A. Regular meetings of the membership shall be held in the months of September, November, February, and April, time and date to be established by executive board. Five (5) days notice shall be given if change of date is needed. The membership shall be notified through regular publicity channels of the date and time of all membership meetings following the first meeting of the executive board at which time this schedule is determined.
- B. The membership meeting held in April shall be the election meeting.
- C. The annual membership meeting in April shall be for the purpose of receiving reports of officers and chairs and for any other necessary business.

Section 2.Quorum. The quorum for the transaction of business in any membership meeting shall be Ten (10) members.

Section 3.Proxy Voting. There shall be no proxy voting.

Section 4.Special Meetings. A special meeting of the membership shall be called by the president or by a majority of the executive board, with at least three (3) days notice giving the place, date, time and purpose of the special meeting. No other business may be conducted.

ARTICLE IX Executive Board

Section 1.Composition. The members of the executive board shall be:

- A. the officers of the association;
- B. the principal of the school or the principal's representative appointed by the principal;
- C. the faculty rep (other than principal or his/her designee).

Section 2.Eligibility. Executive board members shall:

- A. subscribe to, believe in and support the mission and purposes and policies of National PTA and Texas PTA;
- B. agree to join the association promptly, if not a current member at the time of election or appointment;
- C. receive no compensation from the association except reimbursement for reasonable expenses as set forth in PTA policies and procedures;
- D. have served no more than two (2) consecutive terms in the same position; and
- E. sign a confidentiality agreement on an annual basis.

Section 3.Student Members. For legal considerations, members under the age of 18 shall not:

- A. serve as president, first vice president, secretary or treasurer;
- B. serve as a signer on the bank account(s);
- C. serve as the member appointed to open, review, initial and date the bank statements; and
- D. hold a majority of the offices.

Section 4. A Local PTA member shall not serve as a voting member of this executive board while employed by , or under contract to this Local PTA.

Section 5. Executive board members shall serve in only one (1) capacity.

Section 6.Board Duties. The duties of the executive board shall be to:

- A. transact necessary business in the intervals between association meetings and such other business as may be referred to it by the association;
- B. present a report at the regular association meetings;
- C. approve the Plans of Work of all officers and committee chairs;
- D. create standing and special committees;
- E. adopt the Texas PTA Local PTA/PTSA Ethics/Conflict of Interest Policy annually;
- F. review the records retention policy annually;
- G. prepare an annual budget for the upcoming fiscal year and submit to the association for adoption at the annual meeting;
- H. comply with the legal filing requirements of state and federal government agencies;
- I. approve routine bills within the limits of the budget; and
- J. fill vacancies on the board.

Section 7.Board Member Duties. The duties of each executive board member shall be to:

- A. be a graduate of the Texas PTA Leader Orientation or complete the course by October 15 after election or appointment;
- B. submit a written Plan of Work to the executive board for approval;
- C. have a current copy of the Local PTA bylaws;
- D. deliver to successor or the president all official materials within fifteen (15) days following the date on which the successor assumes duties;

- E. attend all meetings of the association;
- F. sign the ethics/conflict of interest policy, as adopted;
- G. refrain from making any slanderous or defamatory statement(s) that will in all likelihood result in harm to the PTA name or brand;
- H. publicly present a united front on decisions made by the Executive Board;
- I. maintain confidentiality as a member of the Executive Board;
- J. abide by the policies and procedures as set forth by Texas PTA; and
- K. perform the duties outlined in these bylaws, governing documents and those assigned by the president.

Section 8.Meetings.

- A. Regular Meetings.** Regular meetings of the executive board shall be held prior to each meeting of the membership.
- B. Special Meetings.** Special meetings of the executive board may be called by the president or by a majority of the members of the executive board with notice given in writing, including electronic mail, to each executive board member at least three (3) days before the meeting.
- C. Proxy Voting.** There shall be no proxy voting.
- D. Quorum.** A majority of the members of the executive board shall constitute a quorum.
- E. Emergency Voting.** In an emergency situation, the executive board may vote by phone, email, or other electronic means if authorized by the president. Members shall have at least twenty-four (24) hours to cast their votes. A two-thirds (2/3) vote of the entire executive board is required for adoption, and the vote shall be recorded in the minutes of the next regular meeting of the executive board.

Section 9.Removal and Resignation. At least two-thirds (2/3) of all members of the executive board then in office must vote in the affirmative to remove any executive board member with cause. Any executive board member may resign at any time by delivering a written resignation to the Local PTA president or secretary.

ARTICLE X Committees

Section 1.Committees. The executive board may create such standing and special committees as it may deem necessary to promote the Purposes. The president shall be an ex-officio member of all committees except the financial reconciliation committee and nominating committee.

Section 2.Term. Chairs shall assume their official duties following the close of the fiscal year and shall serve a term of one (1) year.

Section 3. Only one (1) person shall be appointed to serve in any one (1) chair position.

Section 4. No chair shall serve in the same office for more than two (2) consecutive terms. One who has served more than one-half (1/2) of a term shall be credited with having served that term.

Section 5.Standing Committee Chairs. All standing committee chairs shall:

- A. deliver to their successors or the president all official materials;
- B. present a written Plan of Work to the executive board for approval;
- C. have a current copy of the Local PTA bylaws; and
- D. perform other duties as assigned by the president.

Section 6.Proxy Voting. There shall be no proxy voting.

Section 7.Quorum. The quorum of any committee shall be a majority of its members.

- B. Delegates and their alternates shall be by .
- C. Delegates to ZPRT Houston shall serve for a term of one (1) year.

Section 2.Dues. This association shall pay annual dues to the ZPRT Houston no later than October 15. The amount of dues shall correspond with the amount as stated in the Council PTA bylaws.

ARTICLE XI Texas PTA Annual Meeting

This Local PTA shall be represented at the annual meeting of the Texas PTA by the president or appointed alternate and additional accredited delegates.

- A. All delegates from this Local PTA to the Texas PTA annual meeting shall be members of this Local PTA.
- B. Voting delegates and their alternates shall be appointed, subject to the approval of the executive board.

ARTICLE XII
Fiscal Accountability

Section 1.Fiscal Year. The fiscal year of this association shall begin July 1 and end on the following June 30.

Section 2.Signers. Signers on the bank account shall not be related by blood or marriage and shall not reside in the same household.

Section 3.Financial Reconciliation.

- A. A financial reconciliation shall be performed:
 - 1. at the end of the fiscal year;
 - 2. when any authorized check signer is added or deleted on any bank account; and
 - 3. at any time deemed necessary by the president or three (3) or more members.
- B. The president shall appoint, subject to the approval of the executive board, a financial reconciliation committee consisting of not less than three (3) members, who are not authorized signers. Members of the financial reconciliation committee shall not be the current secretary, incoming treasurer or be related by blood or marriage and shall not reside in the same household as the authorized signers.
- C. For the financial reconciliation required at the end of the fiscal year, the president shall appoint the financial reconciliation committee at least thirty (30) days before the last meeting of the year.
- D. The financial reconciliation committee report shall be adopted by a majority vote of the association at the first regular meeting following the financial reconciliation.

ARTICLE XIII
Parliamentary Authority

The rules contained in the current edition of *Robert's Rules of Order Newly Revised* shall govern this PTA in all cases to which they are applicable and in which they are not inconsistent with these bylaws, and any other bylaws or rules adopted by National PTA and Texas PTA.

ARTICLE XIV
Amendment of Bylaws

Section 1.Submission. These bylaws may be amended at any meeting of the association, provided a quorum is present, by two-thirds (2/3) vote of the members present and voting. Notice of each proposed amendment shall be provided to the membership through regular publicity channels thirty (30) days prior to the meeting at which the amendment is voted upon or at the previous regular meeting. The amendment shall be subject to approval of the Texas PTA.

Section 2.Approval. After adoption at a meeting of the association, the bylaws (and standing rules, if applicable) shall be submitted for approval to Texas PTA according to the policies and procedures of Texas PTA. Amended bylaws or standing rules go into effect when an approved copy is returned by the Texas PTA.

Section 3.Review. This Local PTA shall submit bylaws (and standing rules, if applicable) to the Texas PTA for review every three (3) years.

Section 4.Adoption. The adoption of an amendment to any provision of the bylaws by Texas PTA shall serve automatically and without the requirement of further action by the Local PTA to amend its corresponding bylaws.

Adopted by the Texas PTA Board of Directors May 2018. Effective August 1, 2018.



Each membership year, Local PTAs must meet both of the following requirements to obtain Active Status with Texas PTA.
The membership year begins on August 1.

1. Remit to Texas PTA state/national membership dues for at least 20 members.
2. Submit to Texas PTA the name and contact information (mailing address, phone number, and email address) of at least one current board member, preferably the President.

Local PTAs must comply with all of the following standards to remain in Good Standing with Texas PTA.

1. Maintain Active Status with Texas PTA.¹ *(see requirements above)*
2. Report all members and remit all state/national dues to Texas PTA each year.
3. Submit to Texas PTA the name and contact information for each board member within 15 days of election or appointment.²
4. Review Local PTA bylaws (and standing rules, if applicable) every three years and submit to Texas PTA for approval.³
5. Annually file and have accepted by the IRS Form 990 Return of Organization Exempt from Income Tax within 60 days of fiscal year end.

Local PTA Retention Plan (initiated when a Local PTA does not maintain Good Standing)

Notification: Texas PTA will notify the Local PTA of the action(s) required and allow the Local PTA 60 days, from the date of the notification, to obtain Good Standing.

Restriction: A Local PTA that does not obtain Good Standing within 60 days of the original notification will enter a restriction period. While in this restriction period, the Local PTA is not eligible for awards, programs or grants administered by Texas PTA or National PTA.

Intervention: If the Local PTA remains non-compliant after 45 days in the restriction period, Texas PTA will assign a Support Team to assist them, including the development of a written action plan to obtain Good Standing.

Restructure: For Local PTAs that do not attain Good Standing following the notification, restriction and intervention periods, Texas PTA will begin the process of restructuring the leadership of the Local PTA or revoking the Local PTA's charter.

Footnotes:

1. Active Status is used to determine eligibility in many Texas PTA programs and services. Please reference specific program eligibility requirements to ensure your PTAs participation.
2. PTAs submit board member information to Texas PTA electronically via the Texas PTA website.
3. Bylaws are submitted via the Bylaws Submission Form found on the Texas PTA website.
4. To ensure acceptance by the IRS, all Forms (990N, 990EZ, and 990) should be filed electronically.