

EIN errors:

Some CTAs are having problems filing their 990-N online. For some reason the section of the IRS that grants the EIN does not always share the information with the section of the IRS that wants the 990-N to be filed. In these situations you will have to call the IRS at the number they have supplied. To further complicate matters, the IRS employees vary greatly in their understanding of this requirement and have provided misinformation to several of our CTA leaders. Please note the reason that the 990-N is not processed to assist the IRS employee in solving the problem.

Following is a list of questions you may receive when talking to the IRS.

- **What are you?** Your CTA is operating as an **unincorporated 501(c)(6)**. This is the short-hand IRS way of saying business league or professional association. You are not a 501(c)(3) which is a charity, a 501(c)(5) which is a union or a 501(c)(7) which is a social club.
- **Do you need paperwork from Missouri proving you are operating legally?** No, it is perfectly acceptable to be an unincorporated association in Missouri and there is no paperwork for you to produce or file with Missouri.
- **Am I too small to file?** No, the law clearly states that there is no minimum amount of revenue for filing. If the IRS employee says you are too small tell them you want to file anyway.
- **Can you file under a group exemption? Are you part of a central organization?** No, MSTA does not have a group exemption for Regions or for CTAs and the CTAs and Regions may not file under the MSTA EIN. All are independent of each other and don't qualify for a group exemption.
- **Do you have a letter from the IRS granting you tax-exempt status?** No, the IRS has historically allowed small organizations to operate as tax exempt without a letter granting them the status. Without the letter these organizations cannot be exempt from other requirements such as state sales tax.

If you are asked any other questions or told any other information, please contact Gail McCray at 800-392-0532 or gmccray@msta.org so we can add the information to the list. If you are still unable to file after talking to the IRS employee please call or e-mail Gail for further assistance. At the conclusion of the call your EIN should be activated. You will have to wait up to 8 weeks before you are able to complete the 990-N process. The deadline will be extended in these situations.