## **College Station ISD Council of Parent Teacher Organizations GROUP EIN**

Individual PTO EIN's must always be submitted to organizations (i.e. Target, Wal-Mart, etc.). The group exemption number should *never* be submitted by an individual PTO. The 501(c)(3) status is a group exemption, meaning while the group EIN is the only one that will appear in the <u>IRS Select Check</u>, it is indicated that it is a group exemption.

Please supply the organization with the following information in order to demonstrate that the individual EIN each school possesses is a subordinate of the group EIN.

- 1. <u>Group Determination Letter</u> this explains the group exemption, the five pages list information regarding group exemptions and how they work.
- 2. <u>List of Subordinate Organizations</u> this lists each individual PTO exempted through the group exemption

If an organization needs further proof of exemption status attached to the individual EIN there is a master file of exempt organizations available on the IRS' website.

- Exempt Organizations Business Master File Extracts
- 2. Click on TX and download .csv file.
- 3. Sort Excel document by column H GROUP
- Uncheck select all and select 3546 (the group exemption number)
- All subordinates will be listed, including the group EIN and the parent organization EIN.
- 6. The last column, column AB, lists the sort name of each school.

## **Exempt Organizations Business Master File Extracts** Updated data posting date: 12/15/2017 Record Count is 1.654,955 CSV Files by State WA ND ID SD NE NV UT со KS CA ΑZ ок MS AL TX HÎ International (excluding P.R.) CSV Puerto Rico CSV

