

The following information was extracted from the MISGAGRAM of September 1990:

TAXPAYER IDENTIFICATION NUMBER

MISGA Treasurer Sid Rapoport of Hobbit's Glen advises that when temporary accounts are opened by treasurers of MISGA tournaments/ events, the following Taxpayer Identification Number (TIN) must be furnished to the bank: 52-1318614.

The accurate use of this number is particularly important when MISGA tournament participants' entry fees are deposited into interest-bearing accounts. MISGA has been designated as a tax-free organization and has been assigned this number by the U.S. Internal Revenue Service. In order to assure that local banks properly report interest earned by MISGA elements as tax exempt, it is essential that MISGA club, division or tournament treasurers accurately provide the TIN to respective banks.

MISGA is not exempt from the payment of Maryland sales tax.

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