



Department of Treasury  
Internal Revenue Service  
Cincinnati OH 45999-0038

Notice	CP219
Tax period	December 31, 2014
Notice date	February 23, 2015
Employer ID number	65-0314616
To contact us	Phone 1-877-829-5500 FAX 1-855-214-7520

045916.532846.375133.17287 1 AV 0.381 370



MIAMI UNION ACADEMY  
12600 NW 4TH AVE  
NORTH MIAMI FL 33168-3628



Page 1 of 1

045916

### You Are Not Required To File Form 940

We have received your Form 940, Federal Unemployment Tax, which you are not required to file. We have determined that you are an exempt organization under Section 501(c)(3) of the Internal Revenue Code; therefore, you are exempt from paying federal unemployment tax. Please destroy any Forms 940 you may have received. Do not make tax deposits for federal unemployment tax.

Even though you are not liable for the federal tax, you may be liable for state unemployment tax. Each state establishes and operates its own system. Therefore, you should contact your state to find out whether you are required to make contributions under the state unemployment compensation law.

If you need more information about unemployment tax, please see Publication 15, Circular E, Employer's Tax Guide. Circular E is available through the I.R.S. website ([www.irs.gov](http://www.irs.gov)) or by calling 1-800-829-3676.

If you have questions, please call us toll free at 1-877-829-5500.



Department of Treasury  
Internal Revenue Service  
Cincinnati OH 45999-0038

<b>Notice</b>	CP219
<b>Tax period</b>	December 31, 2014
<b>Notice date</b>	February 23, 2015
<b>Employer ID number</b>	65-0314616
<b>To contact us</b>	Phone 1-877-829-5500 FAX 1-855-214-7520

045916.532846.375133.17287 1 AV 0.381 370



MIAMI UNION ACADEMY  
12600 NW 4TH AVE  
NORTH MIAMI FL 33168-3628



Page 1 of 1

045916

### You Are Not Required To File Form 940

We have received your Form 940, Federal Unemployment Tax, which you are not required to file. We have determined that you are an exempt organization under Section 501(c)(3) of the Internal Revenue Code; therefore, you are exempt from paying federal unemployment tax. Please destroy any Forms 940 you may have received. Do not make tax deposits for federal unemployment tax.

Even though you are not liable for the federal tax, you may be liable for state unemployment tax. Each state establishes and operates its own system. Therefore, you should contact your state to find out whether you are required to make contributions under the state unemployment compensation law.

If you need more information about unemployment tax, please see Publication 15, Circular E, Employer's Tax Guide. Circular E is available through the I.R.S. website ([www.irs.gov](http://www.irs.gov)) or by calling 1-800-829-3676.

If you have questions, please call us toll free at 1-877-829-5500.