



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
P.O. Box 2508  
Cincinnati, OH 45201

NEWPORT MODEL SAILING CLUB  
13 PELL STREET  
NEWPORT, RI 02840

Date:  
12/09/2024  
Employer ID number:  
99-0884057  
Person to contact:  
Name: M. Taylor  
ID number: 0274603  
Telephone: 877-829-5500  
Accounting period ending:  
December 31  
Form 990/990-EZ/990-N required:  
Yes  
Effective date of exemption:  
January 24, 2024  
Contribution deductibility:  
No  
Addendum applies:  
No  
DLN:  
26053674002034

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(7). This letter could help resolve questions on your exempt status. Please keep it for your records.

Donors cannot deduct contributions they make to you under IRC Section 170(c)(2).

As an organization described in IRC Section 501(c)(7), you're permitted to receive up to 35 percent of your gross receipts, including investment income, from sources outside of your membership without losing your tax-exempt status. Of the 35 percent, not more than 15 percent of your gross receipts can come from general public use of your club facilities or services. Income in excess of these limits may jeopardize your continued tax-exempt status.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements