

CINCINNATI OH 45999-0038

In reply refer to: 0248188043
Apr. 05, 2017 LTR 4168C 0
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BODC: TE

LAUDERDALE SMALL BOAT CLUB INC
1740 SW 42ND ST
FT LAUDERDALE FL 33315-3552



017264

Employer ID Number: 59-0873268
Form 990 required: yes

Dear Taxpayer:

This is in response to your request dated Mar. 27, 2017, regarding your tax-exempt status.

We issued you a determination letter in May 1974, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c) (7).

Because you're not an organization described in IRC Section 170(c), donors cannot deduct contributions they make to you. You should advise your contributors that their contributions to you are not deductible.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,

Doris P. Kenwright

Doris Kenwright, Operation Mgr.
Accounts Management Operations 1