

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 18 2018**

PORT SAINT LUCIE RC HOBBY GROUP INC
C/O JACK D FERLAND
1871 SW HAMPSHIRE LN
PORT ST LUCIE, FL 34953

Employer Identification Number:
82-0760929
DLN:
17053005332028
Contact Person:
MS. REPENNING ID# 31797
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
March 1, 2017
Contribution Deductibility:
No
Addendum Applies:
No

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. 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.

Letter 948