

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

DEPARTMENT OF THE TREASURY

Date: JAN 23 2015

SHIELDS CLASS SAILING ASSOCIATION  
C/O WENDY GOODWIN  
[REDACTED]  
MARION, MA 02738

Employer Identification Number:  
46-4300277  
DLN:  
17053023383024  
Contact Person:  
CHITRA MAMLATDARNA ID# 52471  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
May 31  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
January 17, 2014  
Contribution Deductibility:  
No  
Addendum Applies:  
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(7) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

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.

A section 501(c)(7) organization is permitted to receive up to 35 percent of its gross receipts, including investment income, from sources outside of its membership without losing its tax-exempt status. Of the 35 percent, not more than 15 percent of the gross receipts may be derived from the use of the club's facilities or services by the general public. Income in excess of these limits may jeopardize your continued tax-exempt status.

Sincerely,



Director, Exempt Organizations

SHIELDS CLASS SAILING ASSOCIATION

ADDENDUM

Based on the information submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is the postmark date of your application.