



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

LAKE SYLVAN PROPERTY OWNERS ASSOCIATION  
POST OFFICE BOX 34  
SOUTH VIENNA, OH 45369

**Date:**  
09/11/2025  
**Employer ID number:**  
34-1605167  
**Person to contact:**  
Name: Mrs. H. Younce  
ID number: 0203422  
Telephone: 877-829-5500  
**Accounting period ending:**  
December 31  
**Form 990/990-EZ/990-N required:**  
Yes  
**Effective date of exemption:**  
May 15, 2024  
**Contribution deductibility:**  
No  
**Addendum applies:**  
No

Dear Applicant:

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.

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

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 greater than these limits may jeopardize your continued tax-exempt status.

Based on the information you submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

If we indicated that you're required to file an annual information return, you must file one of the following:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice, e-Postcard for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ.

If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

### **What you should know**

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

### **Where to find more information**

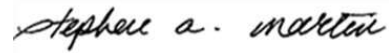
For important information about your responsibilities as a tax-exempt organization:

- Visit [IRS.gov/charities](https://www.irs.gov/charities)
- Read Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations)

Find tax forms or publications by visiting **IRS.gov/forms** or calling 800-TAX-FORM (800-829-3676).

Keep a copy of this letter for your records.

Sincerely,

A handwritten signature in black ink that reads "Stephen A. Martin". The signature is written in a cursive style and is positioned above the printed name.

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements