

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

DEPARTMENT OF THE TREASURY

Date: JAN - 3 2013

SNOW LAKE COTTAGERS ASSOCIATION INC
PO BOX 661
FREMONT, IN 46737

Employer Identification Number:
35-2147258
DLN:
17053073303032
Contact Person:
CHITRA MAMLATDARNA ID# 52471
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
August 13, 2010
Contribution Deductibility:
Yes
Addendum Applies:
No

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)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

SNOW LAKE COTTAGERS ASSOCIATION INC

Sincerely,



Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

What federal information returns, tax returns and notices must be filed?

While 501(c)(3) public charities are exempt from federal income tax, most of these organizations have information reporting obligations under the Code to ensure that they continue to be recognized as tax-exempt. In addition, they may also be liable for employment taxes, unrelated business income tax, excise taxes, and certain state and local taxes.

Form 990, Return Of Organization Exempt From Income Tax, Form 990-EZ, Short Form Return Of Organization Exempt From Income Tax and Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ

Public charities generally file either a:

- Form 990, Return of Organization Exempt from Income Tax,
- Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, or
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ.

Form 990 has been substantially redesigned for 2008 and beyond (to be filed in 2009 and later).

The type of Form 990 series return a public charity must file is generally determined by the organization's gross receipts and total assets. The IRS redesigned Form 990 and adjusted the filing thresholds over a graduated three-year transition period, starting in 2008, to allow small organizations to file Form 990-EZ while they become familiar with and prepare to use the new Form 990.

The charts below explain which Form 990 tax-exempt organization is required to file in the coming tax years.

2008 Tax Year (Filed in 2009 or 2010)	Form to File
Gross receipts normally \leq \$25,000	990-N
Gross receipts $>$ \$25,000 and $<$ \$1 million , and Total assets $<$ \$2.5 million	990-EZ or 990
Gross receipts \geq \$1 million , or Total assets \geq \$2.5 million	990

2009 Tax Year (Filed in 2010 or 2011)	Form to File
Gross receipts normally \leq \$25,000	990-N
Gross receipts $>$ \$25,000 and $<$ \$500,000 , and Total assets $<$ \$1.25 million	990-EZ or 990
Gross receipts \geq \$500,000 , or Total assets \geq \$1.25 million	990

2010 Tax Year and later (Filed in 2011 and later)	Form to File
Gross receipts normally \leq \$50,000	990-N
Gross receipts $>$ \$50,000 and $<$ \$200,000 , and Total assets $<$ \$500,000	990-EZ or 990
Gross receipts \geq \$200,000 , or Total assets \geq \$500,000	990

Filing Dates

Forms 990, 990-EZ, and 990-N must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The due date for the Forms 990 and 990-EZ may be extended for three months, without showing cause, by filing Form 8868, Application for Extension of Time To File an Exempt Organization Form, before the due date. An additional three-month extension may be

MAY 15th.

