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JUN 9 1982

Dear Applicant:

We have considered your application for recognition of exemption from Federal income tax under section 501(c)(6) of the Internal Revenue Code.

The information submitted with your application did not include an organizing document. You submitted your bylaws and the [Redacted]. You indicate that you were formed on [Redacted].

Your purposes, as set forth in your application, indicate that you were formed in order to maintain the exterior of the condominium. This includes landscaping, snow removal, painting and maintenance of liability insurance.

Section 501(c)(6) of the Internal Revenue Code provides for the exemption from Federal income tax of business leagues, chambers of commerce, real estate boards, boards of trade, or professional football leagues...not organized for profit and no part of which inures to the benefit of any private shareholder or individual.

Section 1.501(c)(6)-1(a) of the Income Tax Regulations provides, in part, as follows: "Thus, its activities should be directed to the improvement of business conditions or one or more lines of business as distinguished from the performance of particular services for individual persons. An organization whose purpose is to engage in a regular business of a kind ordinarily carried on for profit, even though the business is conducted on a cooperative basis or produces only sufficient income to be self-sustaining, is not a business league."

Your activities are limited to the maintenance of your member's homes and the common areas of the condominium. Such activity is not the furtherance of a particular line of business, but is rather the performance of particular services for your members. Additionally, you are not a legal entity about which we can make a determination of your tax status. Based upon the foregoing, we conclude that you do not qualify for recognition of exempt status under section 501(c)(6) of the Code. You are therefore, required to file Federal income tax returns.

Code	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
		[Redacted]					

[REDACTED]

If you agree with these conclusions or do not wish to file a written protest, please sign and return Form 6018 in the enclosed self-addressed envelope as soon as possible.

If you do not agree with these conclusions, you may within 30 days from the date of this letter, file in duplicate a brief of the facts, law, and argument that clearly sets forth your position. If you desire an oral discussion of the issue, please indicate this in your protest. The enclosed Publication 892 gives instructions for filing a protest.

If you do not file a protest with this office within 30 days of the date of this report or letter, this proposed determination will become final.

If you have further questions, please contact the person whose name and telephone number are shown at the beginning of this letter.

Sincerely,

[REDACTED]  
District Director

Enclosures:  
Publication 892  
Form 6018