

[REDACTED]

Date: FEB. 9, 1989

[REDACTED]

Employer Identification Number:
[REDACTED]

Case Number:
[REDACTED]

Contact Person:
[REDACTED]

Contact Telephone Number:
[REDACTED]

Dear Applicant:

This is in reference to your application for exemption from Federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code.

In a previous contact made with your organization, you were informed that it was our opinion that you did not qualify for exemption from Federal income tax as an organization described in section 501(c)(4) of the Code. We have previously informed you of your rights of appeal in this matter and, if you were in agreement with our conclusions, we requested that you execute an agreement Form 6018.

You have indicated your agreement to our conclusion that you do not qualify for exemption from Federal income tax as an organization described in section 501(c)(4) of the Code by executing and returning the Consent to Proposed Adverse Action Form 6018.

Accordingly, you do not qualify for exemption from Federal income tax as an organization described in section 501(c)(4) of the Code.

Very truly yours,

District Director

Department of the Treasury-Internal Revenue Service
Consent to Proposed Adverse Action
(All references are to the Internal Revenue Code)

Prepare in
Duplicate

Case Number [REDACTED]	Date of Latest Determination Letter [REDACTED]
Employer Identification Number [REDACTED]	Date of Proposed Adverse Action Letter [REDACTED]
Name of Organization or Plan and Address [REDACTED]	

RECEIVED
INTERNAL REVENUE SERVICE
NOV 18 1988
LOS ANGELES DISTRICT
SCREENING UNIT [REDACTED]

I consent to the proposed adverse action relative to the above organization or plan, as shown by the box(es) checked below. I understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section 501(c)(3), etc.; or Section 7476, Declaratory Judgments Relating to Qualification of Certain Retirement Plans, applies, I have the right to protest the proposed adverse action.

NATURE OF ADVERSE ACTION

- Denial of exemption
- Revocation of exemption, effective
- Modification of exempt status, effective
- Classification as a private foundation (section 509(a)), effective
- Classification as a non-operating foundation (section 4942(j)(3)), effective
- Non-qualification under section 401(a)
- Classification as an organization described in section 509(a)(), effective
- Classification as an organization described in section 170(b)(1)(A)(), effective

If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.

If you sign this consent before you have exhausted your administrative appeal rights, you may lose your rights to a declaratory judgment under section 7428 or 7476.

(Signature instructions are on the back of this form.)

Name of Organization or Plan [REDACTED]	
Signature and Title [REDACTED], President	Date 10/12/88
Signature and Title	Date

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 331, Los Angeles, Calif. 90053

2nd Request

Employer Identification Number: [REDACTED]

Case Number: [REDACTED]

Person to Contact: [REDACTED]

Telephone Number: [REDACTED]

Refer Reply To: [REDACTED]

Date: August 05, 1988

Response due date: August 18, 1988
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Dear Mr. Carney:

This is in response to your letter dated June 12, 1988.

As indicated in our letter dated May 17, 1988, your organization resembles the Homeowner's association described in Revenue Ruling 74-17 providing the maintenance and care of the common areas of the project, with the membership fees paid by the unit owners does not qualify under section 501(c)(4), and is qualified under section 528 of the Internal Revenue Code.

Section 528 provides that the exempt function income (homeowner or membership dues, fees and assessments are not taxed). Please refer to the enclosed Attachment for further information.

In summary, your organization is not qualified for exemption under section 501(c)(4) of the Code. If you are in agreement, please sign the enclosed agreement form 6018 by the due date shown above.

Thank you for your cooperation.

Very Truly Yours,
[REDACTED]