

Yellow

[REDACTED]

[REDACTED]

Employer Identification Number: [REDACTED]
Key District: [REDACTED]
Form: [REDACTED]
Tax Years: [REDACTED]

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(4) of the Internal Revenue Code.

We make our ruling for the following reason(s):

Only your members and members of other associations residing within the [REDACTED] and access to the facilities within the [REDACTED]. You still restrict the general public from gaining access to your facilities. Thus you are not a homeowners association as described in Rev. Rul. 74-99, 1974-1 C.B. 131 as clarified by Rev. Rul. 80-63, 1980-1 C.B. 116.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter with your key District Director for exempt organization matters, shown above, unless you request and your key District Director grants an extension of time to file the returns. You should file returns for later tax years with the appropriate service center indicated in the instructions for those returns.

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter. You should address

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[REDACTED]

questions concerning the filing of returns to your key District Director.

Sincerely,

[REDACTED]

[REDACTED]