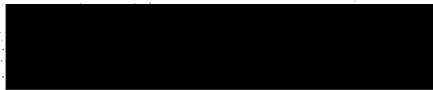


Internal Revenue Service

Department of the Treasury
P.O. Box 260, Newark, N.J. 07101

2-7

District
Director



Person to Contact:

Telephone Number:

Refer Reply to:

Date:

CERTIFIED MAIL

MAR 20 1986

Gentlemen:

We have considered your application for exemption from Federal income tax under the provisions of section 501(a) and as an organization described in section 501(c)(4) of the Internal Revenue Code.

Section 501(c)(4) of the Code exempts organizations not organized for profit but operated exclusively for the promotion of social welfare.

Section 1.501(c)(4)-1(a)(2)(i) of the Federal Income Tax Regulations describes a social welfare organization as one that is operated primarily for the purpose of civic betterment and social improvement.

In your organization's case your purpose, as stated in your constitution, is to improve and facilitate ways and means of improving the welfare of the members with the park owners. You have also indicated that you are organized solely for the mutual benefit and welfare of your members. You state that you will preserve and improve the character of the park, represent members with the park owner, assist new owners and resolve grievances.

Rev. Rul. 73-306. 1973-2 C.B. 185 held that a nonprofit corporation that was formed to promote the common interests of tenants by representing its members-tenants in negotiations with the management of the complex to secure better maintenance and services was not exempt under section 501(c)(4). It was based on the conclusion that the organization was operated essentially for the private benefit of its members and was not primarily engaged in activities for the common good and general welfare of the people of the community.

Your organization was formed to primarily benefit your members only and not the community as a whole, therefore, your association is not qualified for exemption under section 501(c)(4) or any other related paragraph of 501(c) of the Code.

You are required to file Federal income tax returns on Form 1120 (or other appropriate form) within two and one-half months following the end of your annual accounting period.

Publication 892, which accompanies this letter, describes your appeal rights fully, should you decide to appeal this ruling.

If we do not hear from you within thirty days of the date of this letter, this will become our final determination on the matter.

Sincerely yours,


District Director

Enclosure:
Publication 892