

Internal Revenue Service

Department of the Treasury

District  
Director

[REDACTED]

Person to Contact:

Telephone Number:

Refer Reply to:

Date:

January 22, 1992

DUE DATE: Feb. 7, 1992

Dear Applicant:

This is in reference to your application for exemption from Federal income tax as an organization described in section 501(c)(6) of the Internal Revenue Code.

As per my telephone conversation with [REDACTED], your organization does not qualify as an organization described in section 501(c)(6). Section 501(C)(6) exempts organizations that meets a basic test, a part of which states "its activities must be directed to the improvement of business conditions of one or more lines of business as distinguished from the performance of particular services for individual persons; and its purpose must not be to engage in a regular business of a kind ordinarily carried on for profit, even if the business is operated on a cooperative basis or produces only sufficient income to be self sustaining."

The facts submitted are: The organization was formed on [REDACTED]. The organization is organized ... "to provide product development, management, accounting, advertisement and marketing services to manufacturers of woodproducts in a working cooperative association..."

Activities of the organization consist of purchasing materials at quantity prices, passing the savings on to members, Contracts for retail outlets for sales of members' finished wood products, and providing prototypes and plans for members, etc.

The facts submitted indicates that you are not organized or operated for any of the purposes within section 501(c)(6) but to promote the interest of a particular retail trade. See Revenue Ruling 66-338,(enclosed) which is applicable to your organization.

Please submit any comments or other information you have that is not included in the file or that you believe is misleading. If you are in agreement with this letter, please sign and return the enclosed Form 6018.

Thank you for your cooperation. Please submit any and all information by the due date in the upper right hand corner of this letter.

Sincerely,

[REDACTED]

ENCLOSURES: FORM 6018  
Revenue Ruling 66-338  
Form 1028 (YOU CAN OBTAIN COPY OF PUB 225 BY CALLING  
1-800-829-FORM

COPY OF REG. 1.521-1

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1-800-829-FORM