A nonprofit organization formed to develop and distribute a community land-use plan may be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

The organization was created to develop and disseminate a land-use plan for a particular urban area. The plan offers solutions in major urban problem areas which include growth patterns, space utilization, population distribution, and traffic controls. The plan is designed to improve the area, eliminate existing blight, and guard against future deterioration.

By helping to eliminate blight and prevent future deterioration in the area, the land-use plan serves a public charitable purpose. Such a plan also educates the public on matters useful to the individual and beneficial to the community. Accordingly, the organization is exempt from Federal income tax under section 501(c)(3) of the Code.

An organization which considers itself within the scope of this Revenue Ruling must, in order to establish exemption under section 501(c)(3) of the Code, file an application on Form 1023, Exemption Application, with the District Director of Internal Revenue for the revenue district in which is located the principal place of business or principal office of the organization. See
section 1.501(a)-1 of the regulations.