

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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Dear

I am responding to your letter dated February 5, 2017 asking us to comment on the application of Rev. Rul. 70-604, 1970-2 C.B. 9, to a particular condominium management association (Association). You state that you are concerned that the ruling does not apply, because the Association's authorized activities include operating golf courses, tennis courts, and two restaurants. In addition, the Association receives income from the rental of its facilities for weddings and golf events. The Association also derives considerable income from the rental of units and from usage fees paid by visitors and guests. I apologize for not responding sooner.

Under section 6103 of the Internal Revenue Code, we cannot disclose taxpayer information without consent from the taxpayer authorizing disclosure. See *also* section 301.6103(c)-(1)(c) of the Regulations on Procedure and Administration. Therefore, we cannot comment on whether Rev. Rul. 70-604 may apply to the Association, because you are not authorized by the Association to discuss its tax issues.

Sincerely,

Michael J. Montemurro
Chief, Branch 4
Office of Associate Chief Counsel
(Income Tax & Accounting)