



District Director

**Internal Revenue Service**

Date:

**MAY 28 1970**

In reply refer to: **EO: LA: 70-483**  
L-179, Code ~~21:1403-HMK~~  
Tel. (213)688-4405

▷  
Royal Canyon Property Owners  
Association  
c/o Carl Johnston  
1600 Royal Boulevard  
Glendale, California 91207

I. R. Code: Section 501(c): ( 4 )  
Address Inquiries and File Returns with District  
Director of Internal Revenue: Los Angeles  
Accounting Period Ending: December 31

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above. Any changes in operations from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file an information return, Form 990, annually on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

You are liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes); and for the tax imposed under the Federal Unemployment Tax Act if you have four or more individuals in your employ.

Any questions concerning excise, employment or other Federal taxes should be submitted to this office.

This is a determination letter.

**This determination is predicated on the understanding that you will not participate in political campaigns on behalf of or in opposition to any political candidate.**

Very truly yours,

*F. S. Schmidt*  
F. S. Schmidt  
District Director

FORM L-179 (REV. 8-66)

FORM 8184 (2-84)

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