

Address any reply to: BOS-EO-70-319

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to:

April 13, 1970

AU:R:EO:GT



- ▷ Association For the Preservation of
Cape Cod, Inc.
Box 325, Pine Crest Road
Eastham, Mass. 02642

Gentlemen:

Purpose: Educational
Address Inquiries to Director of Internal Revenue: P.O. Box 9122, Boston, Mass. 02203
Accounting Period Ending: December 31

On the basis of the information submitted and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to the District Director shown above for consideration of their effect upon your exempt status. You must also report any change in your name or address. In this letter we are not determining whether you are a private foundation as defined in the new section 509(a) of the Code.

nb Your attention is invited to the new section 508(b) of the Code, which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

For years, beginning prior to January 1, 1970, you are (not) required to file the annual information return, Form 990-A. For subsequent years, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

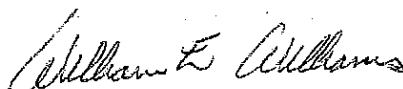
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return Form 990-T. In this letter we are not determining

whether any of your present or proposed activities are unrelated trade or business as defined by section 513 of the Code. Contributions made to you are deductible by donors as provided in section 170 of the Code, as amended by the Tax Reform Act of 1969. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

You are not liable for Federal Unemployment taxes. You are liable for Social Security Taxes only if you have filed Waiver of Exemption Certificate, SS-15, as provided in the Federal Insurance Contributions Act.

This is a determination letter.

Sincerely yours,



WILLIAM E. WILLIAMS
District Director

Your attention is called to section 1.501(c)(3)-1(c)(3) of the Income Tax Regulations wherein an "action" group is defined. Should Your activities be considered as attempting to influence legislation, your exemption would be in jeopardy.

Membership dues paid to your organization which do not bestow on the members any benefits or privileges in return for their payment are deductible as charitable contributions.