

FILE



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

*Copy  
12/27/97*

DEC 24 1997

Mr. Calvin B. Baldwin Jr.,  
10705 Weymouth Street Box 17  
Garrett Park, MD 20896

Dear Mr. Baldwin:

This is in response to your inquiry (addressed to the Commissioner of the Internal Revenue Service) dated October 30, 1997, in which you asked about the Bethany Beach Landowners Association tax exempt status.

According to our records and using the Employer Identification Number you provided 22-2447366, the Bethany Beach Landowners Association we recognized as exempt under section 501(c)(4) in 1983.

If an organization's receipts are not more than \$25,000, it is not required to file Form 990 or Form 990-EZ. As an organization exempt under 501(c)(4), contributions to you are not deductible. Any amount paid to you in excess of the required dues would be a contribution, but it would not be deductible. If you solicit contributions with your dues statement (or in any other manner), the fact of nondeductibility should be clearly stated.

We hope this information will be helpful.

Sincerely,

Jay H. Rotz  
Executive Assistant,  
Exempt Organizations Division