

An aerial photograph of a residential neighborhood with several houses and trees. A semi-transparent green box is overlaid on the top left, containing the title text. The entire image has a green tint.

Guidelines For Homeowners' Associations

CONDOMINIUM MANAGEMENT

RESIDENTIAL REAL ESTATE

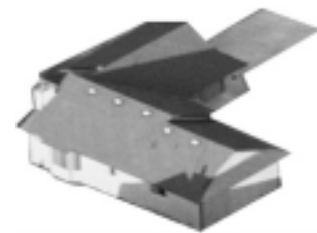
COOPERATIVE HOUSING

TIMESHARE

Franchise Tax Board

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Guidelines For Homeowners' Associations

INTRODUCTION

Homeowners' associations provide maintenance, care, and management of residential real property. They can be condominium management associations, residential real estate management associations, cooperative housing corporations, or timeshare associations. Membership in the association is a condition of owning a unit, home, or lot in the development.

If an association meets the requirements, it can be exempt from the California franchise tax under Revenue and Taxation Code (RTC) Section 23701t. Under certain circumstances, mutual water companies that provide water to residential members can also qualify as exempt homeowners' associations. Commercial or industrial property does not meet the requirement of RTC Section 23701t that the property be used for residential purposes, and under no circumstances will it qualify as a tax-exempt homeowners' association. Unincorporated associations usually do not derive a tax benefit from exemption as a homeowners' association while incorporated associations usually do. See the topic "Benefits of Tax Exemption vs. Non-Exempt Status" in this publication.

Depending on the activities of the association, it may qualify as a civic league or social welfare organization that is exempt under RTC Section 23701f, or as a social club that is exempt under RTC Section 23701g. A Section 23701f organization must benefit the whole community and cannot provide for maintenance or care of private property owned by members or the association. RTC Section 23701g organizations must primarily provide social and recreational activities for members and cannot provide for maintenance and care of personal residences or property. These types of organizations are discussed briefly in this publication.

The information in this publication answers the most frequently asked questions about becoming a tax-exempt homeowners' association.

HOW DO I APPLY FOR STATE EXEMPTION?

The procedures for obtaining an exemption from California state tax under RTC Section 23701t differ from those for obtaining an exemption from federal tax. Unless you apply for and receive a written determination of exemption from us, your organization will remain a taxable non-exempt organization for state purposes. Its federal status, or the fact it filed Form 1120-H, U.S. Tax Return for Homeowners' Associations, with the Internal Revenue Service is irrelevant.

Apply for exemption from state income tax by filing an Exemption Application (form FTB 3500).

You can download, view, and print the FTB 3500. Go to our Website at: www.ftb.ca.gov. Alternatively, you can use our automated toll-free phone service to order the form.

Call (800) 338-0505 and select "Business Entity Information." The code for form 3500 is 802.

You should submit the application at least 90 calendar days before you need exemption in order to allow adequate time for processing.

You must provide all information requested in the Exemption Application. Specifically,

- The information and documents requested on:
 - ➔ Side 1 of the application, items 1a through 6h.
 - ➔ Side 2 of the application, items 7a through 7i.
 - ➔ Side 4 of the application, items 19a through 19g.
- The original signature of an authorized individual, such as:
 - ➔ An elected officer.
 - ➔ A director.
 - ➔ An authorized representative.
- A \$25 check or money order payable to the Franchise Tax Board for the application fee.

Note: If you do not submit complete information or the fee with the application, we cannot make a determination when we review it. We will have to write to you and ask for the information you did not furnish – rather than with a determination of your status.

WHAT IS REQUIRED TO QUALIFY AS AN EXEMPT HOMEOWNERS' ASSOCIATION?

The law sets forth two general requirements or "tests" that each organization (regardless of the section of law under which it is applying for exemption) must meet.

The first test is the "organizational test." The organization must have a creating document that contains the appropriate language for the section under which the organization is applying for exemption.

The second test is the "operational test." The organization must be doing something and its activities must be permitted by the section of law under which the organization is applying for exemption. If the organization is inactive, it will not qualify for exemption. For homeowners' associations, RTC Section 23701t includes two other tests as part of the operational test. They are: the source of income test and the expenditures test.

Organizational Test: Corporations

A corporation is created when the Secretary of State files its articles of incorporation. The articles must meet the requirements of the California Corporations Code and, if the corporation applies for exemption, the requirements of the California Revenue and Taxation Code pertaining to exemption. The following example meets the

requirements of both codes for homeowners' associations other than cooperative housing corporations.

ARTICLES OF INCORPORATION

I

The name of this corporation is _____
_____.

II

This corporation is a nonprofit mutual benefit corporation and is not organized for the private gain of any person. The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under such law.

III

The specific purpose of this corporation is to operate a homeowners' association within the meaning of Section 23701t of the Revenue and Taxation Code.

IV

The name and address in the State of California of this corporation's initial agent for service of process is: _____
_____.

V

Notwithstanding any of the above statements of purposes and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this corporation.

(Signature of Incorporator)

(Typed name of incorporator), Incorporator

Organizational Test: Unincorporated Associations

An unincorporated association may be created by a constitution, articles of association, or bylaws which contain the required language to meet the organizational requirement. The following format is acceptable.

1. The name of the organization.
2. A statement indicating that the organization is organized for nonprofit purposes and that the individual members will not derive profit from the organization. An appropriate clause is:
"This organization does not contemplate financial gain or profit to its members and is organized for nonprofit purposes."
3. The specific and primary purpose of the organization. An appropriate clause is:
"The specific and primary purpose of the association is to operate a homeowners' association within the meaning of Section 23701t of the California Revenue and Taxation Code."
4. A limitation clause. An appropriate clause is:
"Notwithstanding any of the above statements of purposes and powers, this organization shall not,

except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this organization."

You can amend an existing document to include these provisions or you can adopt a new document. In either case, each member of the board of directors must sign the new instrument or amendments.

Operational Test

General Requirements: Your organization must operate within the requirements of the Revenue and Taxation Code Section 23701t. If the organization is not active, it does not meet the operational test and will not qualify for exemption. We will consider your organization to be operating within the requirements of RTC Section 23701 if it meets ALL of the following requirements.

- Source of income test: 60 percent or more of gross income is from membership dues, fees, and assessments. In the case of a cooperative housing corporation, payments from stockholder members to pay acquisition indebtedness or other fees are considered "fees and assessments".
- Expenditure test: 90 percent or more of the expenses for the year are for acquisition, construction, management, maintenance, and care of association property, or, in the case of a timeshare association, for activities provided to or on behalf of the members of the association.
- No part of the net earnings are used to benefit any private individual other than in the normal course of activities of the association.
- Amounts received as membership dues, fees, and assessments are transferred and held in trust to provide for the management, maintenance, and care of association property if they are not used for association purposes during the year.

Mutual Water Company Requirements: If your organization is a mutual water company, it must meet the general requirements under "Operational Test" and the following must also be true in order to qualify for exemption.

- Your members use the water for residential purposes only.
- You do not determine the amount due based on the amount of water the member uses. Instead, you assess or charge the members for water on an equal basis or based on the size or value of each member's property.

- If you use meters to charge for water used, income from metered assessments based on quantity of water used does not, when combined with other non-exempt function income, exceed 40 percent of total receipts.

Metered charges for water will be considered exempt function income to the extent the amount assessed is a flat rate for a specified quantity of water. Metered charges based on use is income for services. As such, it is taxable.

Note: California law does not have anything comparable to Section 501(c)(12) of the Internal Revenue Code granting exemption to certain mutual ditch or irrigation companies. Therefore, federal exemption under Section 501(c)(12) does not guarantee the company qualifies for state exemption.

ANNUAL FILING REQUIREMENTS: EXEMPT HOMEOWNERS' ASSOCIATION

If your homeowners' association has been granted tax-exempt status, it may be required to file Form 199 and/or Form 100. The requirement to file either form is independent of the requirement to file the other form. The amount and type of income received are the determining factors. For specific details, refer to the forms and instructions for the taxable year in question.

Form 199, Exempt Organization Annual Information Return

You may use the following table as a guide in determining requirements.

If gross receipts are "normally"*	Taxable years ended 12/31/86 - 11/30/88	Taxable years ended 12/31/88 or later
\$25,000 or less	Form 199 is required without the filing fee.	Form 199 is not required.
More than \$25,000	Form 199 is required with the filing fee.	Form 199 is required with the filing fee.

The due date for Form 199 is the fifteenth day of the fifth month after the close of the taxable year. If the taxable year ends on December 31, the due date is May 15.

***Note:** "Normally" means an average of three years based on the current year plus the two immediately preceding years. If the organization has not been in existence or operating for at least three years, see "Exempt Organizations – Instructions for Filing Returns and Paying Filing Fees" (FTB Pub. 1068) or the Instructions for Form 199, for more information on calculating "normal" gross receipts.

Form 100, Corporation Franchise Or Income Tax Return

If the non-exempt function income (income subject to tax) for the year exceeds \$100, the organization must file Form 100.

- The due date is the fifteenth day of the third month after the close of the taxable year. If the taxable year ends of December 31, the due date is March 15.
- Use the same tax rate that is used for taxable corporations.
- The association is not subject to the minimum franchise tax.
- Estimated tax payments may be required.

Taxable Income

Taxable income is the association's total gross income minus exempt function income and any deductions directly connected with the production of the gross non-exempt function income. Taxable income includes:

- Interest (including interest from members)
- Dividends
- Nonmember receipts
- Gains from the sale of property
- Health service fees from members
- Meals or food service fees from members
- Housekeeping service fees from members
- Laundry-use fees from members
- Amounts received from members for use of a facility for an evening, weekend, week, etc.

Expenses

Expenses or losses relating to production of exempt function income cannot be used as deductions or offsets against taxable income. Identifying expenses attributable to taxable nonmember income can be difficult. Direct expenses, such as fees on the sale of property, are deductible because they are directly related to the income from the sale. Deciding whether other expenses are deductible is not so clear cut. For instance, the association may have expenses for accounting and bookkeeping services, collecting member dues and fees, making deposits and paying bills. The organization will incur these expenses whether or not the activity produces taxable income. If the bank account accrues interest, that interest is taxable income. The association may incur some additional expense in causing that interest to accrue. However, the additional expense is incidental to – rather than directly related to – the accrual of the interest income. If it is not possible for the organization to determine and fully substantiate deductions directly attributable to the non-exempt function income, it is our policy is to allow a deduction for the greater of one percent of taxable nonmember investment income or \$100 in order to allow a deduction for those incidental expenses.

EXEMPTION AS A CIVIC LEAGUE OR SOCIAL WELFARE ORGANIZATION

An association may qualify for exempt status under RTC Section 23701f as a civic league or social welfare organization if it can show that it operates primarily for a public purpose rather than for the benefit of its members.

Some ways this may be done are:

- The community served by the association is a geographic unit similar to a governmental subdivision.
- The association does not maintain the exterior of private residences.
- The association owns and maintains:
 - ➔ Areas and facilities of direct governmental concern such as roadways, parklands, sidewalks, and street lights which are available to the general public; OR
 - ➔ Recreational areas and facilities for the use and enjoyment of the general public. The association will not qualify if it owns and maintains parking facilities only for its members.

Homeowners' associations that may qualify under RTC Section 23701f include a neighborhood watch and an organization representing the concerns of an entire community before elected or appointed public bodies.

Filing Requirements

Exempt civic leagues or social welfare organizations may be required to file Form 199. The requirements are the same as for exempt homeowners' associations. See that discussion under "Annual Filing Requirements: Exempt Homeowners' Associations."

These organizations may be required to file Form 109 (Exempt Organization Business Income Tax Return) if they have unrelated business income in excess of \$1,000. See the instructions for that form for more detail about filing requirements.

EXEMPTION AS A SOCIAL CLUB

An association may qualify for exemption under RTC Section 23701g if all of the following are true:

- It owns and maintains recreational facilities.
- Only members can use the facilities.
- No part of the association's earnings benefit the private interest of any member.
- No more than 35 percent of its total income is from a combination of nonmember and investment income, and within this 35 percent limitation, no more than 15 percent of gross receipts may be derived from nonmember use of club facilities and/or services.
- It does not own or maintain residential property that is not part of the recreational facilities.
- It does not enforce the covenants regarding architecture or appearance of structures.

Filing Requirements

Exempt social clubs may be required to file Form 199. The requirements are the same as for exempt homeowners' associations. See that discussion under "Annual Filing Requirements: Exempt Homeowners' Associations."

These organizations also may be required to file Form 109 (Exempt Organization Business Income Tax Return) if they have unrelated business income in excess of \$1,000. See the instructions for that form for more detail about filing requirements.

NON-EXEMPT ORGANIZATIONS

An organization is not exempt from state franchise or income tax if:

- It has not applied for and received a written determination of exemption under Section 23701 from the Franchise Tax Board.
- It filed an application for exemption, but we denied it because the organization did not qualify.
- We revoked the organization's exemption because the organization:
 - ➔ No longer qualified for exemption.
 - ➔ Failed to comply with exempt organization filing requirements.
 - ➔ Failed to pay a balance due.

Filing Requirements For Non-Exempt Organizations

If your organization is incorporated, but not exempt, it is required to file Form 100, Corporation Franchise or Income Tax Return, by the 15th day of the third month after the close of each accounting period and pay at least the minimum franchise tax.

If your association is unincorporated and not exempt, it is required to file Form 100 and pay tax at the corporate rate on any taxable income for the year. However, the association is not required to pay the minimum franchise tax.

Note: Corporations and unincorporated associations that are not exempt should not file Form 199. They should file only Form 100.

Taxable Income: Non-Exempt Membership Organizations

As an entity that is not exempt, you may exclude all income from business activities for, or with, members and income from nonprofit activities with nonmembers when determining taxable income. All other income is taxable.

Income which comes from outside the normal scope of the association's activities is considered taxable income. e.g., interest (including interest from members), dividends, and capital gains.

Expenses: Non-Exempt Membership Organizations

An expense must be directly related to the item of income to be deductible from that income. You may not deduct expenses that are attributable to nontaxable income from taxable income. For more information, see "Taxable Income" under "Annual Filing Requirements: Exempt Homeowners' Associations."

BENEFITS OF TAX EXEMPTION VS. NON-EXEMPT STATUS

The benefits of exemption vary depending upon several factors – or may even be nonexistent. The questions to be considered are:

- Is the organization incorporated?
- How much income is received?
- Of that income, how much of it is taxable?

An incorporated organization must consider the minimum tax that may be due if it is not exempt. Also, the types of income that are taxable vary depending upon whether or not the organization is exempt. For example, interest on government obligations is taxable to the non-exempt corporation but not taxable to the exempt organization.

An unincorporated association may not derive any tax benefit from exemption since member income (and nonmember income received on a nonprofit basis) can be excluded under RTC Section 24405. Unlike an incorporated association, interest earned on government obligations is not taxable regardless of whether or not the association is exempt. An unincorporated association without exemption should not file Form 199. However, it must file Form 100 to report taxable income.

If the organization is exempt, Form 199 also may be required along with payment of the fee. The fee is \$10 if paid on time or \$25 if paid late. Also, there is a penalty if the Form 199 is filed late. That penalty is \$5 per month up to a maximum of \$40.

RAFFLES

As of July 1, 2001, certain exempt organizations (including homeowners' associations, civic leagues, social welfare organizations, and social clubs) may conduct raffles if they meet the requirements specified in California Penal Code Section 320.5. Following are some of the requirements specified in that section. Please note, the list is not all-inclusive.

- Organization
The organization must:
 - ➔ Be exempt under the California Revenue and Taxation Code.
 - ➔ Register each year with the Registry of Charitable Trusts in the office of the California Attorney General.
- Selling Tickets And Conducting Raffles
 - ➔ The tickets must be paper and must have a detachable coupon or stub, both of which have a unique and matching identifier.
 - ➔ A person must manually draw the winning ticket.
- Use Of The Funds
The organization must:

- ➔ Use the funds in California.
- ➔ Use at least 90 percent of the gross receipts from any raffle for the organization's own support or beneficial purposes, or for charitable purposes. However, the association may not use any of these "dedicated" funds to compensate any person in connection with the operation of the raffle.

Questions

The Registry of Charitable Trusts, in the office of the California Attorney General, is responsible for administering the new law. If you have any questions regarding the detailed requirements or how to register, please contact that office by either:

- Calling: (916) 445-2021, or
- Writing: **OFFICE OF THE ATTORNEY GENERAL
ATTN.: NONPROFIT RAFFLE PROGRAM
1300 I STREET, SUITE 1130
PO BOX 903447
SACRAMENTO CA 94203-4470**

DEFINITIONS

The following information and definitions are important in determining whether your organization qualifies for tax exemption as a homeowners' association.

Association Property

Real or personal property held by the organization or held in common by members of the organization is considered association property if it is available for the common benefit of all organizational members and tends to increase the enjoyment of the private residences by their owners, e.g., swimming pools and tennis courts. On the other hand, facilities or areas set aside for nonmembers, or used primarily by nonmembers, are not association property, e.g., property owned by an organization for the purpose of leasing it to nonmembers is not association property.

Property held privately by members of the association qualifies as association property if:

- It affects the overall appearance or structure of the property. e.g., exterior walls, roofs, and landscaping.
- There is a covenant relating to the exterior appearance or maintenance that applies to all property in the project.
- There is a mandatory assessment at least once a year on all members of the association for maintaining this property.
- Membership in the association is a condition of every person's ownership of property within the project.

Areas and facilities traditionally thought of as being owned by a governmental unit are included in "association

property,” e.g., roadways, parklands, sidewalks, street lights, etc.

In the case of a timeshare association, association property is property that the timeshare association, or members of the association, have the right to use because of recorded easements, covenants, or recorded instruments related to the timeshare project. (Effective for taxable years beginning January 1, 1998, or later.)

Condominium Management Association

This is an organization created for the purpose of managing a condominium development. It is composed of owners of separate units within a condominium project. The owners also are co-owners or tenants-in-common in the common areas of the project.

Cooperative Housing Corporation

A cooperative housing corporation is an incorporated entity that holds title to improved real property. The members of the association receive a right of exclusive occupancy in a portion of the property through stock ownership.

Notes:

1. For federal purposes, a cooperative housing corporation does not qualify for exemption as a homeowners’ association.
2. A limited-equity housing cooperative is included in the definition of “cooperative housing corporation.” However, the organizational requirements for a limited-equity housing cooperative are different from those for homeowners’ associations in general. See the definition for “Limited-Equity Housing Cooperative.”

Dual Use Of Facilities Or Personnel

If facilities or personnel are used both for exempt functions of the association and production of non-exempt function income (income subject to tax), the expenses shall be allocated between the two activities. Only that portion of the expenses directly connected to the production of non-exempt function income is deductible. The association should be prepared to fully substantiate that the deductions taken against taxable income are not exempt function expenses. The position of the Franchise Tax Board as to directly related expenses, is discussed under “Annual Filing Requirements: Exempt Homeowners’ Associations.”

Exempt Function

This is the purpose for which an exempt organization is formed. In the case of an exempt homeowners’ association, it is the acquisition, construction, management, maintenance and care of association property.

Exempt Function Income

This is an amount received as membership dues, fees, or assessments from members as owners, rather than as customers of the association’s services.

Dues, fees, or assessments will not be considered exempt function income unless each member’s liability for payment arises solely from membership in the association. Amounts based on the value or size of property are considered exempt function income. However, amounts based on the extent a member makes use of the facility are not exempt function income.

Generally, for membership dues, fees, or assessments on a residential unit to be exempt function income, the unit must be used for, or expected to be used for residential purposes.

Notes:

1. Dues, fees, or assessments paid to an organization by a developer on unfinished or finished units or lots that are unsold, are exempt function income, even though the developer does not use the units or lots.
2. Excess assessments made during a tax year that are rebated to members or applied to their future assessments are considered exempt function income for that tax year. However, if the excess assessments are applied to a future year’s assessments, they also will be considered exempt function income for that specific future year.

Limited-Equity Housing Cooperative

This definition is found in Section 33007.5 of the California Health and Safety Code. A corporation that is organized on a cooperative basis and:

- Is one of the following:
 - ➔ Incorporated under the Nonprofit Public Benefit Law.
 - ➔ Holds title to real property as the beneficiary of a trust that provides for the distribution of the property to a public or charitable entity upon termination of the trust.
 - ➔ Holds title to real property subject to conditions that will result in distribution of the property to a public or charitable entity upon dissolution of the corporation.
 - ➔ Holds a leasehold interest of at least 20 years duration and conditioned on the corporation’s continued qualification as a limited-equity housing cooperative. The property must revert to a public or charitable entity.
- The articles of incorporation or the bylaws require:
 - ➔ The corporation to buy back the stock or membership interest of resident owners who cease to be permanent residents.
 - ➔ The corporation to sell the stock or membership interest bought back from former members to new members at the same price it paid for the stock or membership interest.

- The affirmative vote of two-thirds of the resident owners or shareholders to amend the articles of incorporation or bylaws.

Non-Exempt Function Income (Income Subject to Tax)

- Amounts received from nonmembers.
- Interest earned on amounts set aside for future repairs or improvements.
- Amounts received for work done on privately-owned property, which is not association property. e.g., painting of interior walls.
- Amounts received from members in return for their transportation to or from shopping areas, work locations, etc.
- Amounts received from members for special use of the organization's facilities.

Exception: Amounts received from member-tenants of residential units owned by members for special use of an association's facilities will be considered as exempt function income if:

- The member paid only once in any 12-month period; and
- The privilege obtained from the payment lasts for the entire 12-month period or portion of the period in which the facility is commonly in use.

Examples:

1. An annual fee for use of tennis courts or swimming pools is considered exempt function income.
 2. A payment for the use of a building for an evening, weekend, week, etc., is not considered exempt function income.
- Amounts that would be taxable income under Section 23701t except they are excluded from gross income under general tax law. e.g., interest earned on obligations of the United States is non-exempt function income. As such, it ordinarily would be taxable. However, since it is not subject to California corporation income tax, it is also not taxable to the exempt homeowners' association.

Qualifying Expenditures: 90 Percent Test

At least 90 percent of the association's expenses must be to acquire, construct, manage, maintain, and care for association property. They can be for current operating expenses or for capital expenditures. Qualifying expenditures include expenditures on association property, even if the property may produce income that is non-exempt function income. e.g., expenditures on a swimming pool are qualifying expenditures even though guests' fees are not exempt function income. Expenditures used both for association property and other property must be allocated on a reasonable basis. Some examples of qualifying expenditures are:

- Salaries of an association manager and secretary
- Security guards
- Legal and accounting fees
- Current operating expenses for tennis courts, swimming pools, and recreation halls
- Replacement of common buildings and facilities
- Real estate taxes imposed on association property

Residential Real Estate Management Association

An association composed, generally, of owners of single-family dwellings located in a subdivision, development or similar area. It is formed to enforce the covenants relating to architecture and appearance of the development and to maintain the common areas.

Substantially All Test

"Substantially all," means almost all. The test is, of necessity, somewhat different depending upon the type of residences that are owned by members of the association.

Condominium management association: At least 85 percent of the total square footage of the units in the association project is used by individuals for residential purposes. The term "used for residential purposes" includes the following:

- A unit constructed for use as a residence but never occupied.
- A unit which is not occupied but has been in the past if it was constructed for use as a residence and the individual who occupied it used it as a residence.
- Units that are used for purposes auxiliary to residential use, such as laundry areas, swimming pools, tennis courts, storage rooms, and areas used by maintenance personnel.

Residential real estate management association: The lots (including unimproved lots) or buildings will be considered used by individuals for residences if at least 85 percent of the lots are zoned for residential purposes. Lots are considered zoned for residential purposes even if they may be used for parking spaces, swimming pools, tennis courts, schools, fire stations, libraries, churches, or some other purpose that is auxiliary to residential purposes. However, shopping areas are not residential areas.

Timeshare Association

A "timeshare association" is an organization in which members own a common interest in real property and take turns occupying it.

Timeshare associations may qualify for exemption as a homeowners' association under RTC Section 23701t for taxable years beginning 1/1/98 or later.

Prior to January 1, 1998, if a unit or building was occupied by a person or series of persons each of whom occupied the unit or building for fewer than 30 days, the unit or building was not considered to have been used for residential purposes. Consequently, it did not qualify for exemption as a homeowners' association.

REFERENCES

Topic	California Laws	Federal Laws
Exempt homeowners' association	Revenue and Taxation Code Section 23701t	Internal Revenue Code Section 528
Exempt civic leagues and social welfare organizations	Revenue and Taxation Code Section 23701f	Internal Revenue Code Section 501(c)(4)
Exempt social clubs	Revenue and Taxation Code Section 23701g	Internal Revenue Code Section 501(c)(7)
Davis-Stirling Common Interest Development Act	Civil Code Sections 1350-1376	N/A
Definition of a limited-equity housing cooperative	Health and Safety Code Section 33007.5	N/A
Raffles	Penal Code Section 320.5	N/A

WHERE DO I GET MORE INFORMATION?

Internet

You can download, view and print the form FTB 3500 from our website:

www.ftb.ca.gov

Telephone

You can use our automated toll-free phone service to order the form FTB 3500.

Call (800) 338-0505 and select "Business Entity Information."
The code for the form FTB 3500 is 802

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments call: from voice phone (800) 735-2922, or from TTY/TDD (800) 822-6268. For all other assistance, please call (800) 852-5711.

Mail

You can also order these forms by writing to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307