



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

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Contact Person:

Identification Number:

Telephone Number:

Employer Identification Number:

LEGEND:

UIL No.
513.00-00

M =
N =
O =
P =
A =
B =

Dear :

This is in response to a letter dated January 16, 2003, and previous correspondence, from M's authorized legal representative, who has requested certain rulings on M's behalf. These rulings concern the unrelated business income tax treatment of certain activities of M under sections 511 through 513 of the Internal Revenue Code.

FACTS:

M is a non-profit corporation organized under the laws of the State of N. M is recognized as an organization described in section 501(c)(3) of the Code. Initially classified as a private operating foundation, M obtained an advance ruling that it can reasonably be expected to terminate its private foundation status by operating as a public charity under section 509(a)(2). M's organizational documents, in part, permit it to conduct activities for religious, charitable, educational, and scientific purposes.

M's primary purpose is

regarding the same. M's geographically large complex

features an _____, _____, and _____. Each location serves as a _____.

Visitors not only view the _____ on display, but they may also participate in hands-on activities (_____), take _____, and purchase _____.

For example, one of M's _____ is an activity center where participants can learn about _____. Individuals can view these _____ and obtain ideas on how to _____ their own property. In addition, M provides no-cost workshops and displays at these _____ relating to the varieties and care of various flowers, trees, and fruits and vegetables. A _____ shop sells books, equipment, and supplies to help implement the ideas learned.

In addition to the "natural classrooms" described above, M has several traditional classrooms and kitchens used to teach a variety of educational courses, including gardening methods, _____, and _____ appreciation. In accordance with a cooperative agreement with O, A has been hired as M's director of _____. Under A's direction, M's activities are divided among adult and children's _____. The children's _____ program is directed by B, another employee who is shared by M and O. The children's _____ program, which focuses on children ranging from pre-school to the sixth grade, has two aspects: _____ and _____ tours. M hosts thousands of elementary school children each year. M's adult education program offers beginning, intermediate, and advanced courses in a variety of subjects, such as _____, _____, _____, _____, and _____. The adult _____

program also coordinates a program in which volunteers help the public who tour the _____ to learn about _____ material, _____, and _____ subjects.

M states that in order to fulfill its exempt purposes, it goes to considerable effort to attract the public and provide for the convenience and comfort of the public once they arrive. As part of this effort, M offers a restaurant, a smaller grill, a soda fountain, bakery, deli, concessions, conference services, wedding reception services, catering services, a large Christmas light display, an emporium (gift shop), a _____, a _____, _____, and a _____. M

states that its education director attempts to encourage and coordinate educational activities through every activity of M. For example, M has entered into a cooperative agreement with the _____ of P, a state college. M's Food and Beverage Department will provide a practical internship location for seniors in the _____. One or more of M's _____ will be certified through the _____ to teach, supervise, and train students in practical _____. M states that _____ at its _____ will be served at venues in the Food and Beverage Department; the restaurant and emporium contain classrooms where food preparation and _____ may be taught; and even the golf course is used to host golf instruction, junior golf camps, and research _____.

projects in conjunction with O regarding management, , , and .

The following is a description of each of M's income-producing activities for which rulings are requested:

(1) : M states that thousands of children have visited M on at preschool through sixth grade classes throughout the area, and have been invited to M to tour the and participate in interactive activities designed to teach and inspire. M has numerous buildings which have equipment like video screens, chalkboards, and interactive resources and materials for the students. The elementary school tours are unique for each grade level and are specifically designed to teach at least one concept from the current education curriculum for the State of N. In addition to the Elementary School Tour Program, M has hosted hundreds of different community and civic groups, high school students, Boy Scout and Girl Scout programs, and religious organizations. Groups are often led by non-paid docents who volunteer their time because they want to support the goals and objectives of M.

(2) : In the summer months, a at M's entrance makes fresh available for guests to purchase. Some of the sold are actually grown on-site.

(3) : M states that its does not contain the normal complement of normally found in . Instead, the park exhibits such as , , , and . M's educational goals relating to basic food production are enhanced by exposing children and adults to these . A located within the allows children to overcome natural fears relating to and enhances their desire to raise these same . Classrooms located in the also host various classes, including demonstrations several times a day in which cows are brought in and visitors are taught how to . Visitors are charged a nominal amount for admission to the .

(4) : Research projects are almost exclusively limited to the and are developed and implemented if they meet M's overall objectives with respect to , namely to grow more and better . M's Board of Trustees oversees all projects in which M is involved. Among other projects, M has conducted studies into a particular method of , and has carefully and scientifically reviewed the programs and the concerns of critics. M has also studied new and different compositions of to determine the best and most efficient means of , , and . M is visited by employees from various local and national tax-exempt organizations. In particular, employees from O have come to M and have performed various research projects, and on some occasions have been paid by M for their

services. M has not contracted with any other entities for outside research, and in particular, has never contracted with any for-profit organizations or researchers.

(5) _____ : A variety of _____, _____, _____, and similar items are for sale at the _____. A small portion of these items is grown on-site. The _____ is located near one of M's _____ and provides all the materials needed for the classes taught at this _____. The _____ also allows students who take classes at the _____ to take home materials similar to those used in class and duplicate the work in their own yard (about 2% of total sales are to M's students). The _____ is not in the vicinity of any residential populace, its location at M is inconvenient for transporting materials to parking areas, and it is generally not cost effective or convenient for customers in comparison with commercial ventures. Although the _____ has consistently lost money, it is kept open as a convenience to guests who come to M to learn how to _____ and _____. Both the _____ and the _____, which is located in the _____, make it possible for visitors to come and see useful and _____ and then to purchase a _____ to take home with them.

(6) Emporium: The emporium is a large gift shop selling everything from _____ books to Christmas decorations.

(7) _____ : These operations provide food and drink for M's patrons; without them, visitors would have less time to spend at M. M states that other than a _____, there are no places for visitors to purchase food and drink within the vicinity of M.

(8) Conferences/Catering: M provides catering services for weddings, banquets, and conferences, in an _____.

(9) _____ : The _____ serve to educate the public about _____, _____, and _____. The tremendous size of the _____, the wide variety of _____ life, and the exotic nature of many of the species, inspire visitors to appreciate and learn about the natural world. Tour guides, printed materials, and posted signs further serve to educate the public about the _____. Visitors pay a nominal admission fee to help cover the costs of the _____.

(10) Golf Course: M states that the golf course completely surrounds the _____, and itself includes _____, _____s and _____ from the _____. When M was first being designed, it became apparent that the _____ would lose much of their appeal if they were surrounded by commercial developments or any other distractions. A golf course was chosen as the ideal "buffer zone" between the _____ and the outside world. Not only would the golf course add to the beauty of the _____, but it would attract visitors to the _____ and encourage visitors at M to increase the length of their stay. M states that the golf course would improve the overall enjoyment of their experience at M. M states that the _____ and the golf course are inseparably connected and the revenues

from the golf course are less than the annual operating costs of the

With respect to each of the above activities (except for No. 6, the Emporium), M requests rulings that such activity will not constitute an "unrelated trade or business" under section 513 of the Code, and the income generated by such activity will not constitute "unrelated business taxable income" under section 512(a). In a letter dated , M's attorney withdrew the request as to whether the Emporium constitutes an "unrelated trade or business" under section 513, and whether the income generated by the Emporium constitutes "unrelated business taxable income" under section 512(a).

APPLICABLE LAW:

Section 511(a)(1) of the Code imposes a tax on the unrelated business taxable income of organizations described in section 501(c), including organizations described in section 501(c)(3).

Section 512(a)(1) of the Code defines "unrelated business taxable income" generally as the gross income derived by any organization from any unrelated trade or business regularly carried on by it, less the deductions directly connected with the carrying on of such trade or business, both computed with the modifications provided in section 512(b).

Section 513(a) of the Code defines "unrelated trade or business" as any trade or business the conduct of which is not substantially related (aside from the need of the organization for income or funds or the use it makes of the profits derived) to the exercise or performance by an organization of the purpose or function constituting the basis for its exemption under section 501(a).

Section 513(c) of the Code provides that "trade or business" includes any activity which is carried on for the production of income from the sale of goods or the performance of services. An activity does not lose identity as a trade or business merely because it is carried on within a larger aggregate of similar activities or within a larger complex of other endeavors which may, or may not, be related to the exempt purposes of the organization.

Section 1.513-1(a) of the Income Tax Regulations provides that gross income of an exempt organization subject to the tax imposed by section 511 of the Code is includible in the computation of unrelated business taxable income if: (1) it is income from a trade or business; (2) such trade or business is regularly carried on by the organization; and (3) the conduct of such trade or business is not substantially related (other than through the production of funds) to the organization's performance of its exempt functions.

Section 1.513-1(b) of the regulations provides that for purposes of section 513 of the Code the term "trade or business" has the same meaning it has in section 162, and

generally includes any activity carried on for the production of income from the sale of goods or the performance of services.

Section 1.513-1(c)(1) of the regulations provides that in determining whether trade or business from which a particular amount of gross income derives is "regularly carried on," within the meaning of section 512 of the Code, regard must be had to the frequency and continuity with which the activities productive of the income are conducted and the manner in which they are pursued. For example, specific business activities of an exempt organization will ordinarily be deemed to be "regularly carried on" if they manifest a frequency and continuity, and are pursued in a manner generally similar to comparable commercial activities of non-exempt organizations.

Section 1.513-1(d)(1) of the regulations provides that, in general, gross income derives from "unrelated trade or business" within the meaning of section 513(a) of the Code, if the conduct of the trade or business which produces the income is not substantially related (other than through the production of funds) to the purposes for which exemption is granted. The presence of this requirement necessitates an examination of the relationship between the business activities which generate the particular income in question – the activities, that is, of producing or distributing the goods or performing the services involved – and the accomplishment of the organization's exempt purposes.

Section 1.513-1(d)(2) of the regulations provides that a trade or business is "related" to exempt purposes, in the relevant sense, only where the conduct of the business activity has a causal relationship to the achievement of exempt purposes, and is "substantially related," for purposes of section 513, only if the causal relationship is a substantial one. Thus, for the conduct of a trade or business from which a particular amount of gross income is derived to be substantially related to purposes for which exemption is granted, the production or distribution of the goods or the performance of the services for which the gross income is derived must contribute importantly to the accomplishment of those purposes. Where the production or distribution of the goods or the performance of the services does not contribute importantly to the accomplishment of the exempt purposes of an organization, the income from the sale of the goods or the performance of the services does not derive from the conduct of related trade or business. Whether activities productive of gross income contribute importantly to the accomplishment of any purpose for which an organization is granted exemption depends in each case upon the facts and circumstances involved.

Section 1.513-1(d)(3) of the regulations provides that in determining whether activities contribute importantly to the accomplishment of an exempt purpose, the size and extent of the activities involved must be considered in relation to the nature and extent of the exempt function which they purport to serve. Thus, where income is realized by an exempt organization from activities which are in part related to the performance of its exempt functions, but which are conducted on a larger scale than is reasonably necessary for performance of such functions, the gross income attributable to that portion of the activities in excess of the needs of exempt functions constitutes gross income from the conduct of unrelated trade or business. Such income is not

derived from the production or distribution of goods or the performance of services which contribute importantly to the accomplishment of any exempt purpose of the organization.

Section 1.513-1(d)(4)(ii) of the regulations provides that ordinarily, gross income from the sale of products which result from the performance of exempt functions does not constitute gross income from the conduct of unrelated trade or business if the product is sold in substantially the same state it is in on completion of the exempt functions. Thus, in the case of an organization described in section 501(c)(3) and engaged in a program of rehabilitation of handicapped persons, income from sale of articles made by such persons as a part of their rehabilitation training would not be gross income from conduct of unrelated trade or business. The income in such case would be from sale of products, the production of which contributed importantly to the accomplishment of purposes for which exemption is granted the organization - namely, rehabilitation of the handicapped. On the other hand, if a product resulting from an exempt function is utilized or exploited in further business endeavor beyond that reasonably appropriate or necessary for disposition in the state it is in upon completion of exempt functions, the gross income derived therefrom would be from conduct of unrelated trade or business. Thus, in the case of an experimental dairy herd maintained for scientific purposes by a research organization described in section 501(c)(3), income from sale of milk and cream produced in the ordinary course of operation of the project would not be gross income from conduct of unrelated trade or business. On the other hand, if the organization were to utilize the milk and cream in the further manufacture of food items such as ice cream, pastries, etc., the gross income from the sale of such products would be from the conduct of unrelated trade or business unless the manufacturing activities themselves contribute importantly to the accomplishment of an exempt purpose of the organization.

Section 1.513-1(d)(4)(iii) of the regulations provides that in certain cases, an asset or facility necessary to the conduct of exempt functions may also be employed in a commercial endeavor. In such cases, the mere fact of the use of the asset or facility in exempt functions does not, by itself, make the income from the commercial endeavor gross income from related trade or business. The test, instead, is whether the activities productive of the income in question contribute importantly to the accomplishment of exempt purposes. Assume, for example, that a museum exempt under section 501(c)(3) has a theater auditorium which is specially designed and equipped for showing of educational films in connection with its program of public education in the arts and sciences. The theater is a principal feature of the museum and is in continuous operation during the hours the museum is open to the public. If the organization were to operate the theater as an ordinary motion picture theater for public entertainment during the evening hours when the museum was closed, gross income from such operation would be gross income from conduct of unrelated trade or business.

Rev. Rul. 66-179, 1966-1 C.B. 139, sets forth four situations in which a garden club qualified under section 501(c)(3), (4), (5), and (7) of the Code, depending on the form of organization and method of operation. In Situation 1 (501(c)(3) garden club),

the organization was incorporated as a nonprofit organization for the purposes of instructing the public on horticultural subjects and stimulating interest in the beautification of the geographic area. In furtherance of these purposes, the organization (1) maintained and operated a free library of materials on horticulture and allied subjects, (2) instructed the public on correct gardening procedures and conservation of trees and plants by means of radio, television, and lecture programs, (3) held public flower shows of a noncommercial nature at which new varieties of plants and flowers were exhibited, (4) made awards to children for achievements in gardening, (5) encouraged roadside beautification and civic planting, and (6) made awards for civic achievement in conservation and horticulture. Membership was open to the public and consisted primarily of amateur gardeners and others not professionally or commercially connected with horticulture. The organization's funds were derived from donations and membership dues, fees, and assessments. No part of its net earnings inured to the benefit of any officer or member.

Rev. Rul. 73-104, 1973-1 C.B. 263, holds that the sale of greeting card reproductions of art works by a section 501(c)(3) art museum does not constitute unrelated trade or business. The museum offered for sale to the general public greeting cards that displayed printed reproductions of selected works from the museum's collection and other art collections. The organization sold the cards in the shop it operated in the museum, and it published a catalogue soliciting mail orders for the cards. The catalogue was available at a small charge and advertised in magazines and other publications throughout the year. In addition, the shop sold the cards at quantity discounts to retail stores. As a result, a large volume of cards were sold at a significant profit. The Service reasoned that the sale of the cards stimulated public awareness, interest, and appreciation of art.

Rev. Rul. 73-105, 1973-1 C.B. 264, holds that the sale of scientific books and city souvenirs by a section 501(c)(3) museum of folk art constituted unrelated trade or business even though other items sold in the museum shop were related to its exempt function. The museum shop offered for sale of the general public: (1) reproductions of works in the museum's own collection and reproductions of artistic works from the collections of other art museums (in the form of prints suitable for framing, postcards, greeting cards, and slides); (2) metal, wood, and ceramic copies of American folk art objects from its own collection and similar copies of art objects from other collections of art works; and (3) instructional literature concerning the history and development of art and, in particular, of American folk art. The shop rented originals or reproductions of paintings contained in its collection. Also sold in the shop were scientific books and various souvenir items relating to the city in which the museum is located. The Service reasoned that the sale and rental of the reproductions of artistic works and arts-related literature was related business, but the scientific books and souvenir items relating to the city where the museum was located had no causal relationship to art. The fact that some of these items could, in a different context, be held related to the exempt educational purpose of some other exempt educational organization did not change the conclusion that in this context they did not contribute to the accomplishment of this organization's exempt educational purpose.

Rev. Rul. 74-399, 1974-2 C.B. 172, holds that the operation of a dining room, cafeteria, and snack bar by a section 501(c)(3) art museum for use by the museum staff, employees, and members of the public visiting the museum did not constitute an unrelated trade or business. The eating facilities were of a size commensurate with accommodation of these special groups of patrons. The facilities were accessible from the museum's galleries and other public areas but not directly accessible from the street. The patronage of the eating facilities by the general public was not directly or indirectly solicited, nor were the facilities contemplated or designed to serve as a public restaurant, but merely to serve the exempt purposes of the museum. Profits, if any, were dedicated to the furtherance of the purposes for which the museum is organized and operated. The Service reasoned that the operation of the eating facilities within the museum premises helped to attract visitors to the museum exhibits. Because there were places of refreshment in the museum, visitors were able to devote a greater portion of their time and attention to the museum than would be the case if they had to interrupt or terminate their tours of the museum to seek outside eating facilities at mealtime. The eating facilities also enhanced the efficient operation of the entire museum by enabling the museum staff and employees to remain on its premises throughout the workday.

Rev. Rul. 79-361, 1979-2 C.B. 237, holds that the operation of a miniature golf course in a commercial manner by a section 501(c)(3) organization whose purpose was to provide for the welfare of young people, constituted unrelated trade or business under section 513. The purpose of the organization and the basis for its section 501(c)(3) exemption was to provide for the welfare of young people by the conduct of charitable activities and maintenance of services and facilities that would contribute to their physical, social, mental, and spiritual health, at a minimum cost to them or, where appropriate, at no cost to them. Membership in, and the services and facilities of, the organization were available upon payment of nominal annual dues. As one of its activities, the organization operated a miniature golf course open to the general public. The operation of the miniature golf course, which was managed by salaried employees, was substantially similar to that of commercial miniature golf courses. The admission fees charged were comparable to the fees of similar commercial facilities and designed to return a profit. The Service reasoned that the organization's operation of the miniature golf course in a commercial manner did not contribute importantly to the accomplishment of its charitable purpose.

ANALYSIS:

As noted previously, organizations described in section 501(c)(3) of the Code are subject to tax on their unrelated business income under section 511. In order for such an organization's income to be subject to the unrelated business income tax, three requirements must be met: (1) the income must be from a trade or business; (2) the trade or business must be regularly carried on; and (3) the conduct of the trade or business must not be substantially related to the organization's exempt purpose or function. See section 1.513-1(a) of the regulations. These provisions must be applied to each of M's nine income-producing activities described above. Each of these activities appears to constitute regularly carried on trade or business within the meaning

of sections 512 and 513, and thus the question presented is whether the activities are “substantially related” to M’s exempt purpose or function.

With regard to the _____, these activities are substantially related to M’s educational purpose as required by section 513(a) of the Code. M maintains the _____ for the purpose of educating the public within the meaning of section 1.501(c)(3)-1(d)(3) of the regulations. Any admissions to such facilities charged by M constitute income from a trade or business that contributes importantly to M’s exempt purpose. See section 1.513-1(d)(2). Similarly, M’s provision of _____ of its facilities promotes the education of children, and is not an unrelated trade or business under section 513.

With regard to the _____, all the available information shows that, generally, the _____ furthers M’s educational purpose, and that the _____ operations are substantially related to M’s scientific purpose, both within the meaning of section 501(c)(3) of the Code. Neither operation appears to be conducted on a scale larger than reasonably necessary for the accomplishment of exempt purposes. M’s produce from the _____ is the product of an exempt function. Thus, under section 1.513-1(d)(4)(ii) of the regulations, M’s sales of its produce grown on-site do not constitute unrelated business taxable income under section 512(a)(1). However, M’s sales of produce grown off-site and sold at the _____ do not contribute importantly to the accomplishment of its exempt purposes (other than by raising funds) and thus result in unrelated business taxable income. See section 1.513-1(d)(2).

Under the facts and circumstances described, M’s sale of _____ and related items in its _____ does not appear to be conducted on a scale larger than reasonably necessary for the accomplishment of exempt purposes. See section 1.513-1(d)(3) of the regulations. Such sales are generally comparable to the art museum’s sale of greeting card reproductions of art works described in Rev. Rul. 73-104, supra, in that the sales stimulate interest in _____. Under these circumstances, such activity is substantially related to M’s exempt purpose and does not constitute an unrelated trade or business under section 513 of the Code.

With regard to the _____, the information presented indicates that M engages in these operations to provide food and beverages to its patrons. Without such food facilities, visitors would have less time to spend at M. Other than a _____, there are no places for visitors to purchase food and beverages within the vicinity of M. These food operations (other than the conferences/catering discussed below) appear similar to those described in Rev. Rul. 74-399, supra, and thus do not constitute unrelated trade or business under section 513 of the Code. Any sales of food or beverages to non-visitors, i.e., members of the public, would constitute unrelated trade or business under section 513.

With regard to Conferences/Catering, M’s provision of catering services for weddings, banquets, and conferences held in an outdoor setting _____ is like the museum’s operation of an ordinary motion picture theater for public entertainment

during evening hours, as described in section 1.513-1(d)(4)(iii) of the regulations. M's catering service is an ordinary commercial service and does not contribute importantly to the accomplishment of M's exempt purposes. Thus, this activity constitutes an unrelated trade or business under section 513 of the Code. Such services are distinguishable from the restaurant operations discussed above, in that the persons served in the restaurant are attending M to use its educational facilities rather than to attend a private function being held on M's grounds. Similarly, the information submitted does not establish that M's conference activities further an exempt purpose within the meaning of section 501(c)(3). Such activities appear comparable to those described in Airlie Foundation v. I.R.S., 283 F. Supp. 2d 58 (D. D.C. 2003). There, the court concluded that the subject organization did not meet the requirements for recognition of exemption under section 501(c)(3), where its primary activity consisted of operating a for-profit conference center.

While M's Golf Course may serve as a "buffer zone" with the outside world and may attract visitors to M, we do not find that these functions in themselves contribute importantly to the accomplishment of M's exempt purposes. While M argues that the Golf Course cannot be separated from the _____, under section 513(c) of the Code, both activities must be separately considered. Based on all the available information, we find the Golf Course operation no more related to M's purposes than the activity described in Rev. Rul. 79-361, *supra*. Thus the Golf Course constitutes an unrelated trade or business under section 513.

RULINGS:

Based on the foregoing, we rule as follows:

1. The _____ will not constitute an "unrelated trade or business" under section 513 of the Code, and income generated by such activity will not constitute "unrelated business taxable income" under section 512(a).
2. M's sales of produce grown in its on-site _____ will not constitute an "unrelated trade or business" under section 513 of the Code, and income generated by such activity will not constitute "unrelated business taxable income" under section 512(a). M's sales of produce grown off-site will constitute an "unrelated trade or business" under section 513, and income generated by such activity will constitute "unrelated business taxable income" under section 512(a).
3. The _____ will not constitute an "unrelated trade or business" under section 513 of the Code, and income generated by such activity will not constitute "unrelated business taxable income" under section 512(a).
- 4 _____ operations will not constitute an "unrelated trade or business" under section 513 of the Code, and income generated by such activity will not constitute "unrelated business taxable income" under section 512(a).

5. The _____ will not constitute an "unrelated trade or business" under section 513 of the Code, and income generated by such activity will not constitute "unrelated business taxable income" under section 512(a).

6. _____ will not constitute an "unrelated trade or business" under section 513 of the Code when used by visitors to M, and income generated by such activity will not constitute "unrelated business taxable income" under section 512(a). Income derived from non-visitors, i.e., members of the public, will constitute "unrelated business taxable income" under section 512(a).

7. The Conferences/Catering activity will constitute an "unrelated trade or business" under section 513 of the Code, and income generated by such activity will constitute "unrelated business taxable income" under section 512(a).

8. The _____ will not constitute an "unrelated trade or business" under section 513 of the Code, and income generated by such activity will not constitute "unrelated business taxable income" under section 512(a).

9. The Golf Course will constitute an "unrelated trade or business" under section 513 of the Code, and income generated by such activity will constitute "unrelated business taxable income" under section 512(a).

Except as specifically ruled upon above, no opinion is expressed concerning the federal income tax consequences of the transaction described above under any other Code provisions.

Pursuant to a Power of Attorney on file in this office, a copy of this letter is being sent to M's authorized representative. A copy of this letter should be kept in M's permanent records.

This ruling is directed only to the organization that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

If there are any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Joseph Chasin
Manager, Exempt Organizations
Technical Group 2