



INTERNAL REVENUE SERVICE

Ogden, IRS Center

Department of the Treasury

P.O. Box 9941, Ogden, Utah 84409

MS 6273

Refer Reply To: 0424060534
Date: January 09, 2004 147C

Wally Byam Caravan Club
International Inc
12 157 *Sierra Nevada*
% Cindy Reed
Po Box 612
Jackson Center, OH 45334

Taxpayer Identification Number: 51-0183365

Dear Taxpayer:

We received your request on January 9, 2004, asking us to verify your employer identification number (EIN) and name.

Your employer identification number (EIN) is 51-0183365. Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence or documents.

If you have any questions, please call our Customer Service area at 1-877-829-5500. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your daytime telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely,

Jennifer Bailey
Tax Examiner



U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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SEP 30 1966

IN REPLY REFER TO
T:EP:EO:R:1
FWB

Wally Byam Caravan Club
International, Inc.
822 Niles Street
Bakersfield, California 93305
FEDERAL IDENTIFICATION No. 95-6080831 - Hdgrts
Gentlemen:

We have considered your request for a group ruling under which you, the central organization, and your chartered subordinate units will be held exempt from Federal income tax as organizations described in section 501(c)(7) of the Internal Revenue Code of 1954.

Information submitted shows that you were organized on June 21, 1957, as a non-profit corporation under the laws of the State of Ohio. Generally speaking, your purposes are to furnish encouragement and assistance in the development of Wally Byam Caravan Club regions and units, to afford outdoor fraternization for Airstream trailer owners, and to promote social activities incidental to automotive trailer travel. Membership in the central organization is open to any Airstream trailer owner who is a member in good standing in a subordinate unit, and each member is entitled to vote. Also, the subordinate units are identical to the central organization in all material respects in character, purpose and method of operation, and are chartered and supervised by that organization.

On the basis of the information submitted, we conclude that you and your subordinate units, whose names appear on the lists which you recently submitted, are exempt from Federal income tax under section 501(c)(7).

In conjunction with this ruling, you are advised that although the central organization and the subordinate units exempted under this ruling are not required to file Federal income tax returns, they are required to file information returns, Form 990, annually. This will remain in effect as long as there are no changes in your characters, purposes or methods of operations. In the event any such changes occur, they should be reported immediately to this office for a determination as to their affect, if any, on your exempt status.

Wally Byam Caravan Club
International, Inc.

In regard to the filing of Form 990, section 1.6033-1(d) of the Federal Income Tax Regulations sets forth provisions under which a central organization may file a group return in lieu of each of its subordinate units having to file independently. In the event your organization decides to file on a group return basis, you must adhere to those provisions.

You, the central organization, should advise each subordinate unit covered by this ruling of its exempt status thereunder. The units should also be advised of the pertinent provisions of this ruling; particularly, the requirements for filing information return (Form 990).

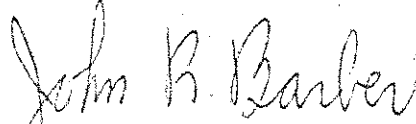
Within 45 days of the close of each of its succeeding annual accounting periods, the central organization is required to submit the following information to our National Office:

- 1) Lists showing the names and mailing addresses of new subordinate units, and previously exempt units which no longer exist or have changed their names or addresses. The names should be arranged in alphabetical order or, if numerically designated, in numerical order. A separate list should be submitted, in duplicate, for each Internal Revenue District in which the units effecting these changes are located. In lieu of these lists you may submit copies of your published directory; one copy for the National Office and one additional copy for each district concerned.
- 2) A statement signed by one of your principal officers as to whether or not the information upon which your group ruling is based is applicable in all respects to the new subordinate units.
- 3) If at the close of the year there were no changes in your roster, a statement to that effect signed by one of your principal officers.
- 4) Duplicate copies of amendments to the Articles of Incorporation, Constitution or By-laws of the central organization or its subordinate units.

Wally Byam Caravan Club
International, Inc.

The District Director of Internal Revenue, Los Angeles,
is being advised of this action.

Very truly yours,

A handwritten signature in cursive script that reads "John B. Barber". The signature is written in dark ink and is positioned above the typed name and title.

Chief, Rulings Section
Exempt Organizations Branch