

COPY FOR YOUR RECORDS



Department of the Treasury
Internal Revenue Service

OGDEN, UT 84201.

Date of this notice: MAY 5, 1997
Taxpayer Identifying Number 94-2822300
Form: 990 Tax Period: DEC. 31, 1993



For assistance you may
call us at:

1-800-829-1040

CALIFORNIA FLY FISHERMEN UNLIMITED
% JOHN SULLIVAN
PO BOX 162997
SACRAMENTO CA 95816-2997978

DO YOU NEED TO FILE FORM 990?

MOST ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE ARE REQUIRED TO FILE AN ANNUAL INFORMATION RETURN ON FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, IF THEIR ANNUAL GROSS RECEIPTS ARE NORMALLY MORE THAN \$25,000. ORGANIZATIONS REQUIRED TO FILE MAY USE THE SIMPLER FORM 990-EZ, SHORT FORM RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, FOR ANY YEAR THEIR GROSS RECEIPTS WERE LESS THAN \$100,000 AND THEIR END OF YEAR ASSETS WERE LESS THAN \$250,000.

YOU PREVIOUSLY INFORMED US THAT YOU WERE NOT REQUIRED TO FILE FORM 990 BECAUSE YOUR ANNUAL GROSS RECEIPTS WERE NORMALLY BELOW THE ABOVE MINIMUM THAT APPLIED AT THE TIME OF YOUR NOTICE. FOR THAT REASON, WE DON'T MAIL YOU A FORM 990 RETURNS PACKAGE EACH YEAR. HOWEVER, YOU WOULD STILL BE REQUIRED TO FILE FORM 990 FOR ANY YEAR WHEN YOUR GROSS RECEIPT WERE CONSIDERED TO BE NORMALLY MORE THAN \$25,000. OUR RECORDS INDICATE YOU HAVE NOT FILED FORM 990 RECENTLY.

AN ORGANIZATION THAT IS REQUIRED TO FILE FORM 990 BUT DOES NOT DO SO BY THE DUE DATE (INCLUDING ANY EXTENSIONS GRANTED) MAY BE SUBJECT TO A PENALTY OF \$20 FOR EACH DAY THE RETURN IS LATE, UP TO A MAXIMUM OF \$10,000 OR 5 PERCENT OF ITS GROSS RECEIPTS FOR THE YEAR WHICHEVER IS LESS. THE PENALTY IS NOT CHARGED IF THE ORGANIZATION CAN SHOW THAT NOT FILING ON TIME WAS DUE TO REASONABLE CAUSE.

TO HELP US UPDATE OUR RECORDS, PLEASE CHECK THE APPROPRIATE BOX AT THE END OF THIS LETTER AND PROVIDE THE RETURNS OR OTHER INFORMATION REQUESTED. NOT COMPLYING WITH OUR REQUEST FOR INFORMATION COULD RESULT IN THE LOSS OF YOUR TAX-EXEMPT STATUS.

PLEASE RETURN THIS NOTICE TO US WITHIN 30 DAYS. AN ENVELOPE IS ENCLOSED FOR YOUR CONVENIENCE. THE COPY OF THIS NOTICE IS FOR YOUR RECORDS. IF YOU WERE REQUIRED TO FILE A FORM 990 OR 990-EZ FOR ANY YEAR IN QUESTION BUT DID NOT DO SO PREVIOUSLY, PLEASE SUBMIT THE COMPLETED RETURN OR RETURNS WITH THIS NOTICE AND EXPLAIN WHY YOU DID NOT FILE ON TIME. BLANK FORMS 990, 990-EZ, INSTRUCTIONS, AND HELP IN COMPLETING THE FORMS ARE AVAILABLE AT MOST IRS OFFICES.

THANK YOU FOR YOUR COOPERATION.

ENCLOSURES:
ENVELOPE
COPY OF THIS NOTICE

DEFINITIONS

GENERALLY, "GROSS RECEIPTS" MEANS THE GROSS AMOUNT RECEIVED BY THE ORGANIZATION DURING ITS ANNUAL ACCOUNTING PERIOD FROM ALL SOURCES WITHOUT REDUCTION FOR ANY COSTS OR EXPENSES INCLUDING, FOR EXAMPLE, COST OF GOODS OR ASSETS SOLD, COST OF OPERATIONS, OR EXPENSES OF EARNING, RAISING, OR COLLECTING SUCH AMOUNTS. THUS, "GROSS RECEIPTS" INCLUDES, BUT IS NOT LIMITED TO, THE GROSS AMOUNT RECEIVED AS CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS; THE GROSS AMOUNT RECEIVED AS DUES OR ASSESSMENTS FROM MEMBERS OR AFFILIATED ORGANIZATIONS; GROSS SALES OR RECEIPTS FROM BUSINESS ACTIVITIES (WHETHER OR NOT RELATED TO YOUR EXEMPT PURPOSE); THE GROSS AMOUNT RECEIVED FROM THE SALE OF ASSETS; AND THE GROSS AMOUNT RECEIVED AS INVESTMENT INCOME.

AN ORGANIZATION'S GROSS RECEIPTS ARE CONSIDERED TO BE "NORMALLY" NOT MORE THAN \$25,000 IF:

- 1. THE ORGANIZATION HAS BEEN IN EXISTENCE FOR ONE YEAR OR LESS, AND IT HAS RECEIVED, OR DONORS HAVE PLEDGED TO GIVE, GROSS RECEIPTS OF \$37,500 OR LESS DURING THE FIRST TAX YEAR OF THE ORGANIZATION;
2. THE ORGANIZATION HAS BEEN IN EXISTENCE FOR MORE THAN ONE BUT LESS THAN 3 YEARS AND THE AVERAGE GROSS RECEIPTS RECEIVED BY THE ORGANIZATION IN THE FIRST 2 TAX YEARS IS \$30,000 OR LESS; OR
3. THE ORGANIZATION HAS BEEN IN EXISTENCE FOR 3 YEARS OR MORE, AND THE AVERAGE GROSS RECEIPTS RECEIVED BY THE ORGANIZATION IN THE IMMEDIATELY PRECEDING 3 YEARS, INCLUDING THE YEAR FOR WHICH THE RETURN WOULD BE REQUIRED TO BE FILED, IS \$25,000 OR LESS.

RESPONSE BY ORGANIZATION RECEIVING THIS NOTICE

IS THIS ORGANIZATION STILL IN EXISTENCE? YES [X] NO [] IF YES:

[X] THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY \$25,000 OR LESS FOR EACH OF THE PAST 3 TAX YEARS AND THEREFORE THE ORGANIZATION WAS NOT REQUIRED TO FILE FORM 990 FOR ANY OF THOSE YEARS.

GROSS RECEIPTS FOR OUR MOST RECENT YEAR WERE \$ 21,019

TOTAL ASSETS AT THE END OF OUR MOST RECENT YEAR WERE \$ 22,383

[] THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY MORE THAN \$25,000 FOR ONE OR MORE OF THE PAST 3 YEARS. A COMPLETED FORM 990 OR 990-EZ IS ATTACHED FOR EACH YEAR THAT A RETURN WAS REQUIRED BUT NOT PREVIOUSLY FILED. OUR REASONS FOR NOT FILING ON TIME ARE:

[] THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY MORE THAN \$25,000 FOR ONE OR MORE OF THE PAST 3 YEARS, AND A FORM 990 OR 990-EZ WAS FILED FOR EACH YEAR A RETURN WAS REQUIRED. A COPY OF EACH RETURN IS ATTACHED.

[] THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY MORE THAN \$25,000 FOR ONE OR MORE OF THE PAST 3 YEARS, BUT THE ORGANIZATION WAS NOT REQUIRED TO FILE FORM 990 OR 990-EZ FOR ANY OF THOSE YEARS BECAUSE:

ADDRESS CORRECTION REQUESTED: California Fly Fishers Unlimited

Box 162997 Sacramento Ca 95816-2997 978

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE RESPONSE TO THIS NOTICE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT, AND COMPLETE.

EASE ON

SIGNATURE (AN OFFICER IF ORGANIZATION STILL EXISTS)

TITLE

DATE

TELEPHONE NUMBER (INCLUDING AREA CODE)