

Department of the Treasury
Internal Revenue Service
 KANSAS CITY, MO 64999

If you have any questions, refer to this information:
 Date of This Notice: JAN. 28, 1985
 Employer Identification Number: 23-7155836
 Document Locator Number: 2000-000-00000-0
 Form 990 Tax Year Ended: DEC. 31, 1983

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 MATHEMATICAL ASSOCIATION OF AMERICA
 INC-IOWA SECTION
 % PROF E J PEAKE
 DEPT OF MATH IOWA STATE UNIV
 AMES, IA 50011

Call: 283-0523 LOCAL DES MOINES
 or 800-424-1040 OTHER IOWA

Write: Chief, Taxpayer Assistance Section
 Internal Revenue Service Center
 KANSAS CITY, MO 64999

This copy for your records.

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. For years ending before December 31, 1982, the filing requirement minimum was \$10,000 of gross receipts. The terms "gross receipts" and "normally" are explained on the back of this letter.

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, the Internal Revenue Service does not 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 receipts were considered to be normally more than \$25,000. Our records indicate you have not filed Form 990 for any of the past 3 years.

An organization that is required to file Form 990 but does not do so on or before the due date (including any extensions granted) may be subject to a penalty of \$10 for each day the return is late, up to a maximum of \$5,000 for any one return. 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 called for by your response. Section 1.6033-2(h)(2) of the Income Tax Regulations states, in part, "Every organization which is exempt from tax, whether or not it is required to file an annual information return, shall submit such additional information as may be required by the Internal Revenue Service for the purpose of inquiring into its exempt status." Not complying with our request for information could result in the loss of your tax-exempt status.

Please return this letter to us within 30 days. An envelope is enclosed for your convenience. The copy of this letter is for your records. If you were required to file a Form 990 for any year in question but did not do so previously, please submit the completed return or returns with this letter and explain why you did not file on time. Blank Forms 990, instructions, and help in completing the forms are available at most Internal Revenue Service offices.

Thank you for your cooperation.

Sincerely yours,

Director, Service Center

4/11/82 (212-594-816)
 Enclosures:
 Envelope
 Copy of this letter

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.

- This organization's gross receipts were normally \$25,000 or less for each tax year ending 12/31/82 or later and therefore the organization was not required to file Form 990 for any of those years.

Gross receipts for our most recent tax year were \$ 450.49

Total assets at the end of our most recent tax year were \$ 763.00

- This organization's gross receipts were normally more than \$25,000 for one or more tax years ending 12/31/82 or later. A completed Form 990 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 tax years ending 12/31/82 or later, and a Form 990 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 tax years ending 12/31/82 or later, but the organization was not required to file Form 990 for any of those years because:

**Please
Sign
Here**

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.

▶ Alan J. Rubick
Signature of officer

Sec'y / Treas.
Title

4/11/85
Date

(515)-294-8164
Telephone number
(including area code)