



Department of the Treasury
Internal Revenue Service
OGDEN UT 84201

COPY FOR YOUR RECORDS

Date of this notice: FEB. 28, 2000
Taxpayer Identifying Number 33-0571605
Form: 990 Tax Period: DEC. 31, 1996

For assistance you may
call us at:

1-800-829-1040



SOUTHWEST BADMINTON ASSOCIATION
% JOE SILVERMAN
3430 VALEMONT ST
SAN DIEGO CA 92106-2433307

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 RECEIPTS 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