



Department of the Treasury
Internal Revenue Service
 OGDEN UT 84201-0046

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Notice Number: CP-140**Date of this notice:**

FEB. 14, 2005

Taxpayer Identifying Number:

95-6093624

Tax Form: 990**Tax Period: DEC. 31, 2001****For assistance, call:**

1-877-829-5500

HELPFUL HINT: For faster service, try calling us any day except Monday when our call volumes are highest.

ORCUTT MINERAL SOCIETY
 P O BOX 106
 SANTA MARIA CA 93456-0106060

Do You Need to File a Form 990?

Our records indicate that you have not filed Form 990 recently. The purpose of this notice is to remind you of the annual filing requirements for tax-exempt organizations and to confirm that you continue to be exempt from this filing.

Most organizations exempt from Federal income tax under the Internal Revenue Code must 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. (See "DEFINITIONS" on the next page for clarification.) Tax-exempt organizations whose annual gross receipts are normally below \$25,000 are not required to file.

You originally informed us that your annual gross receipts were normally below \$25,000. If your financial status had changed during this period and you were required to file a Form 990 but did not do so, you may be charged a penalty.

An organization with gross receipts of less than \$1,000,000 that is required to file a Form 990 but does not do so by the due date of the return (including any extensions) may be subject to a penalty of \$20 per day 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. If the organization's gross receipts are \$1,000,000 or more but it does not file a Form 990 by the due date of the return (including any extensions), it may be subject to a penalty of \$100 per day for each day the return is late, up to a maximum of \$50,000 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 on the second page of this notice and provide the returns or other information requested. If you were recognized as a Section 501 (C)(3) organization, you must include a Schedule A if you are required to file a Form 990. Blank Forms 990, Forms 990-EZ, and instructions are available through the IRS website (www.irs.gov) or by calling 1 - 800-829-3676.

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. Not complying with our request for information could result in the loss of your tax-exempt status and removal from Publication 78 (cumulative list of organizations described in Section 170(C) of the Internal Revenue Code of 1986).

Thank you for your cooperation.

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 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 includes 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 was 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 its first tax year;
2. The organization was in existence for more than one but less than three years and its average gross receipts in the first two tax years is \$30,000 or less; or
3. The organization was in existence for three years or more, and its average gross receipts in the preceding three 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 the organization still in existence? Yes No If Yes:

This organization's gross receipts were normally \$25,000 or less for each of the past three tax years and therefore not required to file Form 990 for any of those years.

Gross receipts for our most recent year were \$ 12,240.28 Total assets at the end of our most recent year were \$ 16,427.91

This organization's gross receipts were normally more than \$25,000 for one or more of the past three years. A completed Form 990 or 990-EZ is attached for each year that a return was required but not previously filed. The 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 three 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 three years, but the organization was not required to file Form 990 or 990-EZ for any of those years because:

Address correction requested _____

Daytime telephone number: _____

Most convenient time for us to _____

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.

Please. Sign Here: C Wes Lingerfelt. Title Treasurer Date 02/21/05
Signature (An officer if Organization Still Exists) Telephone Number 805-929-3788
(Including Area Code)

(COPY FOR YOUR RECORDS)