



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: January 15, 2010

The Open Source Geospatial Foundation
14525 SW Millikan
Beaverton, OR 97005-2343

Employer Identification Number:
72-1613215
Person to Contact and ID Number:
Peter A. Holiat 50-35050
Contact Telephone Number:
202-283-8976
FAX Number:
202-283-9462
Response Requested By:
February 19, 2010

Dear Applicant:

We have reviewed your application for exempt status under section 501(c)(3) of the Internal Revenue Code of 1986, (hereafter "Code"), as amended, and found that additional information is needed to help determine whether you are tax exempt. To complete our consideration we need the following information over the signature of one of your principal officers or directors.

1. Provide a hardcopy of the information contained on your website(s) along with a statement that these documents accurately reflect your tax-exempt activities, purposes, and accomplishments.
2. Describe in laypersons terms both the differences and similarities between OSGeo software and commercial geospatial data management, analysis, image processing, graphics/maps production, spatial modeling and visualization software.
3. In your Articles of Incorporation and Narrative Description of Activities, you describe yourself as organized for educational purposes. Describe in detail how you meet the requirements of a tax-exempt educational organization as defined in section 501(c)(3) of the Code and section 1.501(c)(3)-1(d)(3) of the Treasury Regulations. Specifically, a qualifying 501(c)(3) educational organization must be operated to (i) instruct or train the individual for the purposes of improving or developing his/her capabilities, or (ii) instruct the public on subjects useful to the individual and beneficial to the community. Provide citations to all legal authorities that you are using to support your position.
4. Provide the following information in reference to your educational activities:
 - a. Describe in detail on what topic(s) you are attempting to educate the public.
 - b. Provide a list of and copies of all individual training, instructional material or educational material you will utilize in achieving your educational purpose.
 - c. Provide a list of and copies of all individual training, instructional material or educational material you publish as part of your educational activities.
 - d. Provide a schedule of dates, times, and locations of all educational lectures, seminars, forums, classroom instruction or similar programs you sponsored for the purpose of meeting your educational requirement.
 - e. Provide a list of all your instructors and their curricula vita.

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5. Do you publish an educational journal? If so, provide a copy.
6. Do you have a physical location to which the public arrives to receive education? If not, describe where you educate the public.
7. If educational material is presented via the organization's website, provide links to the web sites, along with hard copies of materials posted on the website (if not already provided).
8. If you provide an internet forum for the public to ask questions about your activities, then provide the following information:
 - a. Will the public have to register to post questions on your internet forum?
 - b. Can members of the public post answers to questions posted on the internet forum?
 - c. What percentage of your educational activities are conducted via the internet forum?
9. If you are no longer claiming educational activities as part of your tax-exempt purpose, kindly provide a statement to this effect.
10. Pursuant to your website, you state you are supported by various sponsors. Provide the following information:
 - a. Describe in detail your relationship, if any, with your sponsors.
 - b. Provide copies of all agreements between you and your sponsors.
 - c. Describe what benefits, if any, sponsors receive in exchange for sponsorship.
 - d. Describe what discretion and control sponsors may exercise over your activities via your "project sponsorship" program. Include copies of all agreements, guidelines, and procedures relating to your "project sponsorship" program.
 - e. Provide a list of your sponsors and indicate which sponsors are corporate, government, and non-profit.
11. Provide the following information in reference to the operation of the OSGeo Store.
 - a. Describe in detail the merchandise sold through your store.
 - b. Describe in detail whether the sale of this merchandise is substantially related to your tax-exempt purpose.
 - c. Describe the amount of resources (including but not limited to personnel and financial resources) that are allocated to the sale of merchandise.
 - d. State whether the OSGeo Store is a web-based only store.
12. In reference to your logo, provide the following information:
 - a. Do you receive any form of compensation in return for the use of your logo? If yes, describe the compensation and list the providers of the compensation.
 - b. Do you provide any goods or services to organizations in conjunction with the use of your logo? If yes, describe in detail.
 - b. Provide copies of all agreements between you and authorized users of your logo.
13. Do you provide any goods or services for any form of compensation? If yes, describe the goods and services, compensation received, and how providing these goods and services further your tax-exempt purposes.

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14. In your Articles of Incorporation, you state that you are also organized for charitable purposes. Describe in detail how you meet the requirements of a tax-exempt charitable organization as defined in section 501(c)(3) of the Code and section 1.501(c)(3)-1(d)(2) of the Treasury Regulations. Provide citations to all legal authorities that you are using to support your position.
15. In reference to your charitable activities, describe the charitable class your activities serve as part of your charitable purpose.
16. If you are no longer claiming charitable activities as part of your tax-exempt purpose, kindly provide a statement to this effect.
17. Describe whether you will retain (directly or indirectly) the ownership or control of any patents, copyrights, processes, or formulae resulting from your tax-exempt activities (including but not limited to open source software).
18. If you retain ownership or control of any patents, copyrights, processes, or formulae, will you make public on a nondiscriminatory basis any patents, copyrights, processes, formulas, which results from your tax-exempt activities?
 - a. If yes, describe in detail how you intend to make this information public, including a list of publications and websites where this information will be disseminated.
 - b. If no, describe what restrictions will be placed on the dissemination of this information.
19. Provide a sample copy of all types of licenses (not limited to open source licenses) you plan to issue.
20. Provide a list of software that you have developed (including open source software). Include a description of the software, its purpose, how it was developed, and how it furthers your tax-exempt activities.
21. What other types of software do you intended to develop? Provide a description of all software you intend to develop as part of your tax-exempt activities.
22. What percentage of your resources, such as financial and personnel, are allocated to charitable and educational activities?
23. If you utilize volunteers, provide the following information:
 - a. What percentage of your labor force is comprised of volunteers?
 - b. What range of duties do the volunteers undertake?
 - c. What percentage of your volunteers have fixed hours or days on which they are required to be present for organizational activities?
 - d. What percentage of your volunteers report to your physical location to volunteer?
 - e. What percentage of your volunteers perform their volunteer activities via the internet and/or email?

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24. Update the names and compensation amounts of the persons referenced in Part V of your 1023 Application.
25. Provide the information requested in question 4g of Part V of your 1023 Application.
26. Provide the information requested in question 12b -12d of Part VIII of your 1023 Application.
27. Provide an updated copy of the Financial Data referenced on Part IX of your 1023 Application.
28. Describe in detail your income listed on line 9 of Part IX of your 1023 Application.
29. Describe in detail your income listed on line 12 of Part IX of your 1023 Application.
30. Describe in detail your expenses listed on line 17 of Part IX of your 1023 Application.
31. Describe in detail your expenses listed on line 23 of Part IX of your 1023 Application.
32. Do your members, directors, officers, employees or volunteers provide (or will provide) any goods or services for a fee related to your open source software. If yes, describe in detail.

The information you submit should be accompanied by the following declaration:

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

If the additional information shows you qualify for exempt status, we will send you an exemption letter. If the additional information shows you do not qualify for exempt status, we will explain our decision and provide information about the appeal rights available to you.

Please respond by the date shown in the heading of this letter. If you need an extension of time to respond, or if you have any other questions about this matter, please call me at the above telephone number. You will expedite our receipt of your reply by using the following address on the envelope. If it is convenient, you may fax your reply using the fax number shown in the heading of this letter.

Internal Revenue Service
SE:T:EO:RA:T:3
Peter A. Holiat (Room 3N4)
1111 Constitution Ave, N.W.
Washington, DC 20224

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If you do not provide the requested information in a timely manner, it will be considered by the Service as a failure to take all reasonable steps to secure the ruling you requested. Under Code section 7428(b)(2), your failure to take all reasonable steps to secure the ruling requested in a timely manner may be considered as a failure to exhaust the administrative remedies available to you within the Service, and thus may preclude the issuance of a declaratory judgment in this matter under the judicial proceedings of Code section 7428.

Thank you for your cooperation. A copy of this document has been sent to your authorized representative.

Sincerely,

A handwritten signature in blue ink that reads "Peter A. Holiat". The signature is cursive and fluid.

Peter A. Holiat
Tax Law Specialist
Exempt Organizations
Technical Group 3