



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

Date: September 14, 2012

The Open Source Geospatial Foundation  
14525 SW Millikan, #42523  
Beaverton, OR 97005-2343

Employer Identification Number:  
72-1613215  
Person to Contact and ID Number:  
Liz Ardoin, 021460  
Contact Telephone Number:  
(202) 283-9463  
FAX Number:  
(202) 283-8937  
Response Requested By:  
October 22, 2012

Dear Applicant:

We have reviewed your application for exempt status under section 501(c)(3) of the Internal Revenue Code and found that additional information is needed to help determine whether you are tax exempt. To complete our consideration we need additional information. Please provide a response to the questions listed on the attached sheets over the signature of one of your principal officers or directors.

**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.*

**This declaration must be signed by an elected officer, a member of the board of directors, or a trustee rather than an attorney or accountant.**

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. The maximum extension which will be granted is 2 weeks from the due date listed above. 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.

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Internal Revenue Service  
SE:T:EO:RA:T:3  
Liz Ardoin, 534-22  
1111 Constitution Ave, N.W.  
Washington, DC 20224

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.

Sincerely,



Liz Ardoin  
Tax Law Specialist  
Exempt Organizations  
Technical Group 3

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1. On September 11, 2012, Mr. David Atkins, your authorized representative, indicated that you are willing to move some of your non-educational activities into a taxable subsidiary. Please indicate which activities you will retain.
2. The funds from your Project Sponsorships are used to fund specific software projects which will be moved into your taxable subsidiary. Since an exempt organization cannot use its funds to support the activities of its taxable subsidiary, you may wish to move this type of support to your taxable subsidiary.
3. Do you plan to move your trademarks and copyrights to your taxable subsidiary?
4. Your website indicates that you provide, "financial, organization and legal support to the broader open source geospatial community...OSGeo serves as an outreach and advocacy organization for the open source geospatial community, and provides a common forum and shared infrastructure for improving cross-project collaboration." Please explain how these activities further a purpose described in section 501(c)(3) of the Code.
5. Your website states that you provide support for the use of OSGeo software in education via curriculum development, outreach, and support. Please explain what this entails.
6. Your website refers to both the OSGeo Educational Content Inventory and the OSGeo Education and Curriculum Project. Are these separate programs? Please explain.
7. With respect to the inventory and project referred to above, is all of the information contributed by volunteers? Do you monitor the content contributed or take other actions to monitor and maintain the inventory and/or project? Please explain.
8. The OSGeo Educational Content Inventory contains educational material. Is the content of the inventory limited to materials related to the software you sponsor or is it pertinent to other geospatial software? Please explain.
9. You state that you have an online training material database that students can use to find material for self-study. Is this the material that has been contributed to the OSGeo Educational Content Inventory? If not, please explain.
10. Please provide a description of your last FOSS4G conference. This should include the length of the conference, the number of lectures, workshops, etc., the topics covered, and the number of individuals attending.

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11. How do you make upcoming conferences known to the public?
12. Please provide a copy of your most recent OSGeo Journal.
13. Is your journal published semi-annually or annually?
14. Are your annual report and your OSGeo Journal the same publication? If not, please provide a copy of your annual report.
15. Are you willing to accept exemption under section 501(c)(3) effective the day you move certain of your activities into your taxable subsidiary? If so, please provide a statement to this effect.
16. If you plan to accept prospective exemption from the time you move certain of your activities into a taxable subsidiary, please furnish financial statements for 2011 and projected financial statements for 2012. If you are seeking exemption from the date you filed your application, please submit financial statements for 2008 – 2011 and projected financial statements for 2012.