

BEFORE THE U.S. DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

THE OPEN SOURCE GEOSPATIAL	}	IN RE: APPLICATION FOR TAX
FOUNDATION,	}	EXEMPT STATUS: APPLICANT'S
APPLICANT	}	RESPONSE TO IRS
	}	CORRESPONDENCE

This is the Applicant's response to correspondence from Liz Ardoin of the Internal Revenue Service dated September 14, 2012 in which additional information has been requested. It is being submitted by David Atkin, the Authorized Tax Representative for this organization. A signed Form 2848 Power of Attorney and Declaration of Representative naming David Atkin was submitted with the original application.

Members of the governing body of the applicant, The Open Source Geospatial Foundation, have personally reviewed each of the agent's questions and the following applicant responses fully, carefully and thoroughly with to ensure the accuracy of the following responses. The IRS' questions and the applicant's responses follow:

Additional Information Requested:

QUESTION 1: On September 11, 2002, 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.

1 RESPONSE 1: The Board of Directors of OSGeo has decided to discontinue all
2 activities that are not considered appropriate for a tax exempt, 501(c)(3)
3 nonprofit organization and it will retain only those that are considered
4 educational and charitable.

5 Accordingly, based on the information and questions provided by the IRS the
6 board as determined by board resolution at the meeting held on November
7 15, 2012, that the Open Source Geospatial Foundation will retain only the
8 following educational activities:

- 9 • *Education and Curriculum Project*. This component of OSGeo is focused
10 on building a repository of educational material related to geoscience,
11 in general, and open source geospatial software specifically.
- 12 • *FOSS4G*. Annual educational conference that focuses on the increasing
13 interest in open source solutions in the geospatial realm.
- 14 • *Incubator*. This committee provides resources to assist new projects to
15 reach full membership, and makes recommendations to the board
16 when they feel projects have completed incubation.
- 17 • *Copyright ownership*. OSGeo will hold the copyright for some projects
18 that have been approved by the Incubator Committee.
- 19 • *System Administration Committee*. The members of this committee
20 develop strategies to host member project's website, source code
21 repositories, issue tracers, mailing list, forums.
- 22 • *Outreach Committee*. This committee's function is to promote the
23 mission of the foundation and its projects and Local Chapters
- 24 • *Collaboration Agreements*. The organization collaborates with
25 universities, colleges and other educational organizations to promote
its program services through collaboration agreements.

The above activities are organized and run by communities of OSGeo
volunteers working towards common OSGeo educational and charitable

goals to facilitate coordination and collaboration between these projects and with educational organizations around the world.

QUESTION 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 tax able subsidiary.

RESPONSE 2: Open Source Geospatial Foundation will only engage in activities appropriate for a tax exempt entity and has terminated the Project Sponsorship program.

QUESTION 3: Do you plan to move your trademarks and copyrights to your taxable subsidiary?

RESPONSE 3: Open Source Geospatial Foundation will not need to create a taxable subsidiary because all of its activities will be educational as befits a tax exempt entity and, therefore, the organization will retain its trademarks and copyrights.

QUESTION 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.

RESPONSE 4: The Open Source Geo Spatial Foundation will no longer have such a broad purpose since it could have included support for activities that

are not educational and charitable. Now, instead it will function is purely educational and the organization's goal is to only promote the collaborative development of open source spatial software, data, and educational and charitable. The organization is operated and administered by volunteers and the information and education is freely available to the general public.

The Board of Directors of Open Source Geospatial Foundation know and understand that they must avoid improper private benefit or private inurement and that these prohibitions preclude individuals who have a close relationship and the ability to exercise control over a 501(c)(3) public charity from benefiting unfairly or unreasonably from that charity's income or assets.

QUESTION 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.

RESPONSE 5: The OSGEO Education Committee is driven by a collection of educators from a variety of different international educational institutions with a strong social capital. They have been using OSGeo for several years as a communication and coordination channel for their outreach and curriculum development activities. They are also strong users and supporters of OSGeo software in their respective day to day activities.

OSGeo has also signed a number of Memorandum's of Understanding(MoUs) in support of international initiatives promoting the use of OSGeo software in education via curriculum development, outreach and support, and in most cases the establishment of an Open Source Geospatial Lab (OSGL). These MOUs usually involve the appointment of an OSGeo representative to join the Advisory Board of each initiative. Here are a few examples:

MoU with the University of Nottingham (UK) Centre for Geospatial Science (<http://www.nottingham.ac.uk/cgs/>).

This first MoU led to the creation of an Open Source Geospatial Lab (OSGL) program. More info at

http://wiki.osgeo.org/wiki/OSGeo_signs_Memorandum_of_Understanding_with_CGS_Nottingham

MoU with the GIS and Remote Sensing Centre at The University of Girona, Spain. (SIGTE, http://www.sigte.udg.edu/sigte_en/)

More info at http://wiki.osgeo.org/wiki/MOU_SIGTE

MoU with Politecnico di Milano, Como Campus, Geomatics Laboratory, IT.

More info at http://wiki.osgeo.org/wiki/MOU_Politecnico_di_Milano

MoU with the International Cartographic Association (ICA, <http://icaci.org/>).

More info at http://wiki.osgeo.org/wiki/MOU_ICA

QUESTION 6: Your website refers to both the OSGeo Educational Content Inventory and the OSGeo Education and Curriculum Project. Are these separate programs? Please explain.

RESPONSE 6: The OSGeo website references both the OSGeo Educational Content Inventory and the OSGeo Education and Curriculum Project because the webpages need to be updated and the information overlaps and reflects activities from past years. These webpages will be updated in the near future to more accurately reflect current activities.

For several years (beginning around 2007) OSGeo did develop a first cut at an educational inventory system and it developed a web form and database that allowed members to post metadata on educational material that they had developed. There is a searchable database online of that work.

1 Since then, the organization has been trying to go the next step and build a
2 repository of actual content, creative commons licensed, and stored so that
3 others can download the content and create new derivatives. Imagine
4 someone translating material or updating something for a new version.
5 OSGeo had set up a document revision management system (based on
6 subversion) a few years back but that didn't really catch on. This is harder to
7 build than just asking people to post metadata. It requires more time by
8 each author and a commitment to share materials and make them available.
9 The organization has discussed various strategies for developing standard
10 structures and file formats for this content inspired by the methods used by
11 other OSGeo.

12
13 Suchith Anand at the University of Nottingham has built a next-generation
14 system to which the organization plans to migrate its OSGeo projects.
15 However, this is still a work in progress.

16
17 QUESTION 7: With respect to the inventory and project referred to above, is
18 all of the information contributed by volunteers? Do you monitor the content
19 contributed of take other actions to monitor and maintain the inventory
20 and/or project? Please explain.

21 RESPONSE 7: Yes, all of the inventory and project information is contributed
22 by volunteers.

23
24 QUESTION 8: The OSGeo Education Content Inventory contains educational
25 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.

1
2 RESPONSE 8: In general, most of the Educational Content Inventory tends
3 to be related to OSGeo software, but this is not always the case. Depending
4 on the topic and who provided the link or content, it may also contain
5 material related to other geospatial software. As an example, material on
6 interoperability and geospatial open standards may apply as much to OSGeo
7 software as to other types geospatial software.

8 QUESTION 9: You state that you have an online training material database
9 that students can use to find material for self-study. Is this the material that
10 has been contributed to the OSGeo Educational Content Library? If not,
11 please explain.

12 RESPONSE 9: Yes, the online training material database that students can
13 use to find material for self-study is the material that has been contributed
14 to the OSGeo Educational Content Library.

15
16 QUESTION 10: Please provide a description of your last FOSS4G conference.
17 This should include the length of the conference, the number of lectures,
18 workshops, etc., the topics covered, and the numbers of individuals
19 attending.

20 RESPONSE 10: The last global FOSS4G conference was held in Denver,
21 Colorado from September 12-16, 2011. Note that some other groups
22 organize local "FOSS4G" events, such as FOSS4G Japan and FOSS4G North
23 America, with OSGeo's permission to use the FOSS4G name, but OSGeo is
24 not directly involved in organizing these events, just the annual global
25 event. The 2012 global event was scheduled to be held in Beijing, China, but
was canceled due to issues with the local organizing committee. The 2013
event will be held in Nottingham, UK, and planning is well advanced for that.

1 The Denver event ran for 5 days in total, 2 days of pre-conference
2 workshops and 3 days for the main conference. It was attended by over 900
3 people from 42 countries. The program included 24 half day workshops, 12
4 tutorials of 90 minutes each, approximately 150 technical presentations of
5 30 minutes each, an academic track with 24 papers, 6 keynote
6 presentations, 12 lightning talks of 5 minutes each. The conference covered
7 a wide range of topics in the broad area of Free and Open Source Software
8 for Geospatial. The detailed program is available at
9 <http://2011.foss4g.org/program>.

10 QUESTION 11: How do you make upcoming conferences known to the
11 public?

12 RESPONSE 11: The location of the yearly FOSS4G conference is decided
13 through an open call for proposals and selection process where bids by local
14 groups around the world are submitted and evaluated by the Conference
15 Committee. The bids are public and the decision is usually made and
16 announced by the committee between 1 and 2 years before the conference
17 date. The organization makes its conferences known to the public through
18 the following:

- 19 • A website is created for each year's conference under the foss4g.org
20 domain, e.g. <http://2011.foss4g.org/>
21
- 22 • Announcements about the conference dates, location, and various
23 deadlines (call for proposals, registration period, etc.) are sent from
24 time to time on the general "OSGeo-Discuss" mailing list and on
25 several project discussion forums or mailing lists.

- Links to the conference website are placed on the main osgeo.org website and on OSGeo software project websites.
- Community members and partner organizations are encouraged to spread the word through their own website, blogs, network of contacts, social networks, etc.
- Advertisement through targeted publications (magazines, journals, website ads) may also be published if appropriate (this item is part of the strategy decided by the local organizing committee and may change from year to year)

QUESTION 12: Please provide a copy of your most recent OSGeo Journal.

RESPONSE 12: The most recent copy of the OSGeo Journal (Volume 10) is a 61 page document and is available at

http://svn.osgeo.org/osgeo/journal/volume_10/en-us/final_pdfs/OSGeoJournal_FOSS4G2011.pdf

Volume 11 will be available very soon.

QUESTION 13: Is your journal published semi-annually or annually?

RESPONSE 13: The organization tries to publish the OSGeo Journal on a semi-annual basis, but, on the whole, it is published annually.

QUESTION 14: Are your annual reports and your OSGeo Journal the same publication? If no, please provide a copy of your annual report.

1 RESPONSE 14: Yes. Some volumes of the OSGeo Journal are the annual
2 report (Volume 4,5,7,9 and 11 are annual reports). However, not all Journal
3 volumes are annual reports.

4 QUESTION 15: Are you willing to accept exemption under section 501(c)(3)
5 effective the day you move certain of your activities into your taxable
6 subsidiary? If so, please provide a statement to this effect.

7
8 RESPONSE 15: Yes, The Open Source Geospatial Foundation will accept
9 exemption under 501(c)(3) effective as of the date the Board of Directors
10 officially terminate the Project Sponsorship Program and any other activities
11 or projects that are not educational or charitable.

12 QUESTION 16: If you plan to accept prospective exemption from the time
13 you move certain of your activities into a taxable subsidiary, please furnish
14 financial statements for 2011 and projected financial statements for 2012.
15 If you are seeking exemption from the date you filed your application, please
16 submit financial statements for 2008-2011 and projected financial
17 statements for 2012.

18 RESPONSE 16: OSGeo has nearly completed compiling its financial
19 statements for 2011 and the projected financial statements for the
20 remaining weeks of 2012. The Board expects to provide this information
21 very shortly.

Members of the governing body of the applicant, The Open Source Geospatial, have carefully reviewed the responses in this application form with the Authorized Tax Representative, David Atkin, to ensure the accuracy of the information provided.

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 information, and such facts are true, correct and complete.

Submitted on behalf of Open Source
Geospatial Foundation,

Daniel Morissette,
Treasurer

FAXED TO:

INTERNAL REVENUE SERVICE
Exempt Organizations
SE: T: EO:RA:T:3
Liz Ardoin, 534-22
1111 Constitution Ave. N.W.
Washington, D.C. 20224

FAX: 202-283-8937