

Wiki Spot
c/o Philip Neustrom
63 Bartlett Street #6
San Francisco, CA 94119

Date: August 13, 2009

Mark Tomback-7888
ID# 0246327
(949) 389-4414

Dear Mr. Tomback:

Please find attached our response to your correspondence of July 17, 2009, along with a copy of your letter to us. We hope that it fully answers any remaining questions you may have and satisfies your needs. If there are any remaining issues, please contact us.

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.

Arlen Abraham, Board of Directors

RESPONSE:

Wiki Spot is educational in that it provides for "the instruction of the public on subjects useful to the individual and beneficial to the community" (CFR Ch 1§1.501(c)(3)-1(3)(i)(b)). Wiki Spot is also educational in that it provides a free forum for the exchange of information where "the instruction or training of the individual for the purpose of improving or developing his capabilities" takes place (CFR Ch 1§1.501(c)(3)-1(3)(i)(a)). All of our communities maintain a resource (the wiki) that either instructs the public on subjects useful to the individual and beneficial to the community or provides for the instruction or training of the individual for the purpose of improving or developing his or her capabilities.

As noted in our previously attached Community Guidelines: "We are here to help communities of people collaborate and share knowledge." As noted prominently on the front page of <http://wikispot.org>, "wiki spot is a home for wikis that benefit their communities."

Wiki Spot supports thousands of communities, each of which either 1) provides for instruction of the public on subjects useful to the individual and is beneficial to the community or 2) provides for instruction or training of the individual for the purpose of improving or developing his capabilities. We require all of our wikis to meet one of these two criteria (explained further below) and all of our communities meet this criteria. Here are some representative examples of our wiki communities:

- Bodega Phylogenetics Wiki (<http://bodegaphylo.wikispot.org>) helps scientists from multiple universities share research materials and plan an annual conference on phylogenetics, the study of the evolutionary relationships between organisms. This site is currently featured on the front page of Wiki Spot (<http://wikispot.org>).
- Davis Wiki (<http://daviswiki.org>) has been edited by approximately 10,000 people and contains over 14,000 pages of information on the City of Davis, California and the surrounding areas. It is the largest such local resource in the English language anywhere in the world. It contains educational material on many topics of particular interest to residents of Davis, from bicycling to local plant life to local history. Davis Wiki hosts online public discussions on issues of interest to the community, and seeks to identify and present both facts and opinion on these issues (See CFR Ch 1§1.501(c)(3)-1(3)(ii) Ex. 2). Davis Wiki alone accounts for over 10% of the content across all of the Wiki Spot communities.
- Historic Saranac Lake (<http://hsl.wikispot.org>) is a nonprofit, 501(c)3, membership organization offering professional knowledge and experience to the public in support of historic preservation, architectural and historical research, and education. They have created a wiki with us to promote historical knowledge in the Saranac Lake, New York region and provide community education and interaction.
- Jamestown Wiki (<http://jamestownri.wikispot.org>) is an effort by sixth-grade students to create a community wiki with the help of their teacher. She uses the wiki directly in her lesson plans in the classroom. Through it she teaches research, writing, and collaborative editing to her students.

These example wiki communities and those in Appendix 1 account for over half of the pages across all Wiki Spot communities; thus, they are more than a representative sample of our communities.

We also actively educate users of our wikispot.org service on how to effectively use wiki software and how to produce information collaboratively, for the benefit of all of our hosted communities. We provide information to assist members on creating an online community, how to select an appropriate free copyright license, and being an effective wiki administrator; most of this information can apply in all kinds of online collaborations. We have an active group of core volunteers who help to educate people on the use of our software, improve the image and content of our communities, and protect all of the sites from unwanted commercial posts.

CFR Ch 1§1.501(c)(3)-1(3)(ii) presents a non-inclusive list of example exempt educational organizations. Example 2 states that an example of an organization which is educational, if it otherwise meets the requirements, is “An organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs. Such programs may be on radio or television.” Wiki Spot's activities are analogous to this example organization. In the same way that an organization facilitates public discussion groups, the topics of which are educational as defined by CFR Ch 1§1.501(c)(3)-1(3)(i)(b) or (CFR Ch 1§1.501(c)(3)-1(3)(i)(a)) is an exempt educational organization, Wiki Spot's primary purpose is to facilitate the creation, maintenance and growth of wiki communities, the topics of which are educational as defined by educational under CFR Ch 1§1.501(c)(3)-1(3)(i)(b) or (CFR Ch 1§1.501(c)(3)-1(3)(i)(a)).

Wiki communities created that do not meet our criteria for community benefit and education are flagged by administrators to ensure compliance with guidelines. We notify the wiki creator and, if the flagged wiki is not modified to meet our criteria in a timely manner, we remove the wiki from our service.

Additionally, we have clarified our Community Guidelines to make our educational purpose more explicit (updated Community Guidelines attached). Note that our Community Guidelines are designed for the layman to read and thus do not reference CFR Ch 1§1.501(c)(3)-1(3)(i)(b)) or (CFR Ch 1§1.501(c)(3)-1(3)(i)(a)). Non-complying wikis are removed, however, as explained above.

We have also amended our Articles of Incorporation to better express our educational purpose (attached).

In response to “...the software can be used by any enterprise, for-profit or non-profit, and the providing of the software to a for-profit enterprise is not charitable or educational,” Wiki Spot develops the software that powers wikispot.org, Sycamore, for its own internal needs, not for commercial use or any outside use. We release the software for anyone to use and modify. As required by the GNU GPL license the software is licensed under, all modifications by third parties must, if distributed, be contributed back to us. This allows us to leverage the work of other individuals to advance our organization's goals.

For example, if an outside organization running our software wanted to pay a Software Developer to add a feature to our software, they would then be required to make this development change available to us. We could then integrate this feature into wikispot.org without spending our own development resources. Improving the software that runs wikispot.org allows our communities to improve their educational experiences.

APPENDIX 1: ADDITIONAL EXAMPLES OF COMMUNITY WIKIS

- Openprosthetics (<http://openprosthetics.wikispot.org>) serves an intended community of those who either are amputees or those who are looking to help design and build better prosthetics. All can learn about the history and mechanics of various designs and exchange ideas for designing and building better models. This wiki offers community education to amputees that improves their abilities and quality of life.
- WikiCC (<http://coloradocollege.wikispot.org>), a project of the Living & Learning Community, contains over 1,000 pages of information about Colorado College. Materials such as course syllabuses, course information, professor profiles and course requirements are collected here to educate members of the community.
- Wairarapa Wiki (<http://wairarapa.wikispot.org>) contains over 500 pages of information about the City of Wairarapa, New Zealand and the surrounding areas. It contains educational material on many topics of interest to residents of Wairarapa. Wairarapa Wiki hosts online public discussions on issues of interest to the community, and seeks to identify and present both facts and opinion on these issues (See CFR Ch 1§1.501(c)(3)-1(3)(ii) Ex. 2).
- Westerntrails Wiki (<http://westerntrails.wikispot.org>) contains over 500 pages of educational material about hiking trails along the western coast of the United States.
- Pacific Crest Trail (<http://pct.wikispot.org>) wiki was created by 32 people that were enabled by Wiki Spot to write 236 pages of information about the Pacific Crest Trail. The information created is freely available to anyone who chooses to access it. For anyone interested in learning about how to hike the trail, or just learning more about a portion of the trail or related knowledge, this would be a good resource. In this case wiki educates the community of persons interested in the Pacific Crest Trail.
- Kusaal (<http://kusaal.wikispot.org>) is the language of the Kusassi people of south-central Burkina Faso and north-eastern Ghana. The declared purpose of the community is, "to take advantage of the Internet as a networking tool and collaborative working platform. Interested members of the worldwide linguistic community are welcome to help analyze the linguistic data in terms of Phonetics, Phonology, Morphology, Syntax, Grammar, and Discourse as it becomes available. Observations and results can then be posted on the appropriate pages of this site for other people to access and build on. Contributions are protected by a Creative Commons Attribution-Noncommercial-Share Alike 3.0 License (see bottom of this page), whereby others can use the material posted for non-commercial purposes, provided they credit the source and agree to share the results of their work under the same license."
- Santa Cruz Wiki (<http://scruczwiki.org>) contains over 3,400 pages of information about the City of Santa Cruz, California and the surrounding areas. It contains educational material on many topics of interest to residents of Santa Cruz and students at the University of California at Santa Cruz. Santa Cruz Wiki hosts online public discussions on issues of interest to the community, and seeks to identify and present both facts and opinion on these issues (See CFR Ch 1§1.501(c)(3)-1(3)(ii) Ex. 2).

- Chico Wiki (<http://chicowiki.org>) contains over 3,200 pages of information about the City of Chico, California and the surrounding areas. It contains educational material on many topics of interest to residents of Chico and students at Chico State University. Chico Wiki hosts online public discussions on issues of interest to the community, and seeks to identify and present both facts and opinion on these issues (See CFR Ch 1§1.501(c)(3)-1(3)(ii) Ex. 2).
- Torontopedia (<http://torontopedia.ca>) contains over 2,300 pages of information about the City of Toronto, Ontario, Canada and the surrounding areas. It contains educational material on many topics of interest to residents of Toronto. Torontopedia hosts online public discussions on issues of interest to the community, and seeks to identify and present both facts and opinion on these issues (See CFR Ch 1§1.501(c)(3)-1(3)(ii) Ex. 2).
- WikiSauga (<http://wikisauga.ca>) contains over 2,200 pages of information about the City of Mississau, Ontario, Canada and the surrounding areas. It contains educational material on many topics of interest to residents of Mississau. Mississau hosts online public discussions on issues of interest to the community, and seeks to identify and present both facts and opinion on these issues (See CFR Ch 1§1.501(c)(3)-1(3)(ii) Ex. 2).
- Sacramento Wiki (<http://www.sacwiki.org>) contains over 1,100 pages of information about the City of Sacramento, California and the surrounding areas. It contains educational material on many topics of interest to residents of Sacramento. Sacramento Wiki hosts online public discussions on issues of interest to the community, and seeks to identify and present both facts and opinion on these issues (See CFR Ch 1§1.501(c)(3)-1(3)(ii) Ex. 2).
- Many small wikis are created by groups of 3-10 students in order to help them complete class projects through online collaboration. This enables those individuals to learn more from each other and increase the quality of their education.
- Our locally-oriented wikis, such as Davis Wiki or Chico Wiki, provide information to the individual to help them quickly become aware of resources in the community. This is very helpful in college towns, where it allows new students to quickly integrate into the new setting through information on campus resources, civic resources, and more. However, anyone can take advantage of this community education to improve their knowledge of local resources. Most of our wikis are locally-oriented in nature.

APPENDIX 2: ARTICLES OF INCORPORATION

I

The name of this corporation is Wiki Spot.

II

A. This corporation is a nonprofit Public Benefit Corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.

B. The specific purpose of this corporation is to charitably provide the means for communities anywhere in the world to initiate, maintain, publicize and fund wikis. We promote adoption of the wiki as a tool for building and enhancing communities and for educating the members of those communities.

III

The name and address in the State of California of this corporation's initial agent for service of process is:

Philip Neustrom
423 Capp Street
San Francisco, California, 94110

IV

A. This corporation is organized and operated exclusively for educational and charitable purposes within the meaning of Section 501(c)(3), Internal Revenue Code.

B. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

V

The property of this corporation is irrevocably dedicated to charitable purposes or educational purposes meeting the requirements of Section 214 of the California Revenue and Taxation Code and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes or educational purposes meeting the requirements of Section 214 of the California Revenue and Taxation Code and which has established its tax exempt status under Section 501(c)(3), Internal Revenue Code.

Philip Neustrom, Incorporator

Articles of Incorporation as amended by the Board of Directors, August 11, 2009.

APPENDIX 3: COMMUNITY GUIDELINES

Located at http://wikispot.org/Community_Guidelines, these are the informal guidelines presented to the public to help them decide if their community would fit at Wiki Spot.

We love communities! We love to provide tools to help build and nurture them. In order to provide the best possible home to our communities, we must place some restrictions on what types of wikis we allow here:

Do seek to educate your community about your topic

Whether it's culture, science, art, or esoterica, your wiki should serve to inform and teach both visitors and editors.

Create a wiki for the town, city, village you live in

..because wouldn't it be great to have a comprehensive guide to everything to do and see in your town?

Do not create a wiki with no intended community

We are here to help communities of people collaborate and share knowledge. Creating a wiki for just personal usage, or creating any other wiki with no intended community, is an unwelcome drain on our resources and goals.

Create a wiki about your favorite hobby!

Together, everyone's knowledge becomes more than the sum of its parts.

Do not upload copyrighted content without permission

Generally, unless you have permission to upload the content, it's a violation of United States copyright law. Since Wiki Spot is hosted in the US, we must adhere to US copyright law. Most Wiki Spot wikis have some copyrights that are intended to create a free resource for their community. Instead of stealing something else, create something free for everybody!

Search to see if there is already a wiki that covers the topic of the one you are considering starting!

Search around to see if there is already a wiki that covers the topic of the one you are considering starting. Use "search all wikis" to find topical information across all wikis, and use our Wiki Directory to find specific wikis by topic. When we work together we can get a whole lot more done!

Do not create a wiki for commercial gain

Don't create a wiki to promote your business or product. Wiki Spot isn't here to subsidize your business.

On the other hand, we are here to provide to all communities; for example, a user group would be more than welcome to create a wiki. There is a fine line here, but exercise your best judgment and don't hesitate to engage in a discussion with the community if you're not sure.

Do not create a wiki for the purpose of being malicious towards a person, place, or object

Mean people suck.

Do not create a wiki to support illegal activity

We cannot support communities that exist to support illegal activities such as child pornography, drug smuggling, terrorism, baby eating, etc.

Internal Revenue Service
24000 Avila Road, Room 4308, MS 3000
Laguna Niguel, CA 92677

Department of the Treasury

Date: July 17, 2009

Wiki Spot
c/o Phillip Neustrom
167 Germania Street
San Francisco, CA 94117-3414

Employer Identification Number:
26-1722486
Person to Contact - Group #:
Mark Tomback-7888
ID# 0246327
Contact Telephone Numbers:
949-389-4414 Phone
949-389-5017 Fax
Response Due Date:
July 31, 2009

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application

Please provide the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on the application. Also, 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.

To facilitate processing of your application, **please attach a copy of this letter to your response.**

If you do not provide the requested information in a timely manner, we will assume that you do not want us to consider your application further and will close your case. you do not respond to the information request by the due date, we will conclude that you have not taken all the steps necessary to complete your application for exemption. Under section 7428(b)(2) of the Code, you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your right to a declaratory judgment under Code section 7428.

If you have any questions concerning this matter, or you cannot respond by the due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Letter 2382

Name Wiki Spot
FIN 26-1722486

Sincerely yours,

Mark Tomback

Mark Tomback

Exempt Organizations Specialist

1. Your organization was formed to provide a "wiki website" (set of interlinked web pages which can be created and edited by its users) for any nonprofit activity. This includes web hosting, technical support, and the "wiki" software free of charge. Currently any person can go to your organization's website, create a user account, create a "wiki," and begin adding content. Each "wiki" registered must comply with your organization's "Community Guidelines," which includes that "wiki" must be non-profit in nature, however, pages within a "wiki" may be written about for a for-profit business, but the purpose should not be to promote a for-profit and that the "wiki" have an intended community. "Wikis" of any nature may be maintained on your organization's website so long as they are in compliance with applicable Federal and State laws and will not interfere with "wiki" practice on the basis of political affiliation. Your organization's open-source "wiki" software is known as "Sycamore" and it is available for free under the GNU Public License on projectssycamore.org. The software can be used by any enterprise, for-profit or non-profit. Section 501(c)(3) of the Internal Revenue Code provides for exemption from Federal income tax of organizations organized and operated for "charitable," "educational," and/or "religious" purposes. Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations states that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense. Such terms includes the relief of the poor and distressed or the under privileged. Section 1.501(c)(3)-1(d)(3)(i)(a) of the Internal Revenue Regulations defines the term "educational" as including the instruction or training of the individual for the purpose of improving or developing his capabilities. Your organization purposes are not charitable, since they are not providing any services that will provide relief to the poor, distressed, or the under privileged. Your organization's purposes are also not educational, since they are not providing the instruction or training of the individual in a learning process. Also the software can be used by any enterprise, for-profit or non-profit, and the providing of software to a for-profit enterprise is not charitable or educational. Therefore, the organization does not qualify for exemption under section 501(c)(3) of the Internal Revenue Code. If you agreed with the above, please have an Officer of your organization submit a signed, titled, and dated written statement requesting that the organization's exemption application be withdrawn. If you do not agree with the above, please explain why in detail.

Please submit correspondence to:

**Internal Revenue Service
TE/GE Division
24000 Avila Road, Room 4308
Mail Stop 3000
Laguna Niguel, CA 92677
Attn: Mark Tomback**

FAX Telephone Number:

(949) 389-5017

*