



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Date: SEP 09 2013

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, 221-460
Toll Free Contact Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
November 14, 2005
Contribution Deductibility:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. **Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.**

As an organization described in section 501(c)(4), you are expressly prohibited from allowing any part of your net earnings to inure to the benefit of any private shareholder or individual. Additionally, any transaction which provides such inurement may be subject to the excise taxes imposed by section 4958. In this letter we are not determining whether any of your present or proposed arrangements would be considered an excess benefit transaction resulting in tax under section 4958.

Please see enclosed *Compliance Guide for Tax-Exempt Organizations (other than 501(c)(3) Public Charities and Private Foundations)* for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Karen Schiller
Acting Director,
Exempt Organizations
Rulings and Agreements

Enclosure: *Pub. 4221-NC, Compliance Guide for Tax-Exempt Organizations (other than 501(c)(3) Public Charities and Private Foundations)*



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Date: SEP 09 2013

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 221-460
Contact Telephone Number:
(202) 317-8518

Dear Applicant:

We have received your submission dated August 30, 2013, requesting the withdrawal of your application for recognition of exemption as an organization described in section 501(c)(3) of the Internal Revenue Code. In accordance with your request, no further action will be taken and the matter is considered closed.

Because you have withdrawn your application, the Internal Revenue Service will consider that you have not taken all reasonable steps to secure the determination requested in the application. Under Code section 7428(b)(2), not taking all reasonable steps in a timely manner to secure a determination may be considered as a failure to exhaust administrative remedies available to you within the Service. This may preclude the issuance of a declaratory judgment in this matter under section 7428 of the Code.

User fee payments are not refundable when the application for the determination letter is withdrawn from consideration.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

Karen Schiller
Acting Director,
Exempt Organizations Rulings
and Agreements