



**Department of the Treasury
Internal Revenue Service**

**Tax Exempt and Government Entities Organization
Pacific Coast Area**

TEGE 7888
24000 Avila Road, Room 4308
Mail Stop 3000
Laguna Niguel, Ca 92677

Date: 08-19-09

To: Brent Laabs
Wiki Spot

From: Mark Tomback, Internal Revenue Agent

Telephone: (949) 389-4414

Fax: (949) 389-5017

Subject: Copy of Letter Requesting Additional Information

Comments: As pursuant to our telephone conversation, please see attached Letter 2382 and attachments.

If you have any questions please do not hesitate to call.

Thank you very much for your cooperation!

Confidentiality Notice

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This FAX contains 4 page(s) including the cover page.

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

Department of the Treasury

Date: August 19, 2009

Wiki Spot
c/o Phillip Neustrom
363 Bartlett Street #6
San Francisco, CA 94110

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:

September 2, 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.

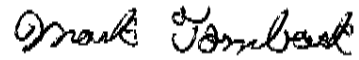
If you do not provide the requested information in a timely manner, we will assume that you do not want us to consider your application further and will close your case. you do not respond to the information request by the due date, we will conclude that you have not taken all the steps necessary to 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.

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Name Wiki Spot
FIN 26-1722486

Sincerely yours,



Mark Tomback
Exempt Organizations Specialist

1. Pursuant to your organization's previous correspondence, 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 **exclusively** for "charitable," "educational," and/or "religious" purposes. 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 does not meet the criteria for exemption as a "charitable or religious organization" under section 501(c)(3) of the Internal Revenue Code. However, to be an "educational organization" under section 501(c)(3) of the Internal Revenue Code, each "wiki" must provide instruction of the public on subjects useful to the individual and is beneficial to the community and/or provides for instruction or training of the individual for the purpose of improving or developing his or her capabilities. To meet the above, there should be no promotion of business or anything included in the "wiki" that is written about a for-profit business that would help promote the business. If you agree with the above, your organization would have to change its policies in the Bylaws and Guidelines.

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