

Internal Revenue Service  
P.O. Box 2508 - Room [REDACTED]  
Cincinnati, Ohio 45201

Department of the Treasury

Date: April 23, 2009

Noisebridge  
83 C Wiese STE 211  
San Francisco, CA 94103

Employer Identification Number:  
26-3507741

Person to Contact - Group #:

[REDACTED] - [REDACTED]  
ID# [REDACTED]

Contact Telephone Numbers:

(513) 263-[REDACTED] Phone

(513) 263-[REDACTED] Fax

Response Due Date:

5/14/2009

Dear Applicant:

We need more information before we can complete our consideration of your application for exemption. 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 your 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. This will enable us to quickly and accurately associate the additional documents with your case file.

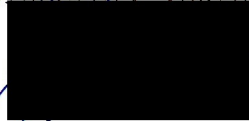
If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new application.

In addition, if you do not respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Code section 7428(b)(2), 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 rights to a declaratory judgment under Code section 7428.

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

Sincerely yours,

A large black rectangular redaction box covering the signature of the sender.

Exempt Organizations Specialist

Enclosure: Information Request

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Additional Information Requested:

1. Please read the Penalties of Perjury statement on page 1 above. Then, please **sign and date** below, indicating you agree to the Declaration.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

2. Please indicate **all activities (residency, collaboration, etc.)** within your organization in greater detail and respond to the following (Refer to page 2 part IV of your initial application on Form 1023 for more guidance):
  - a. What does the activity entail? Include any program materials or distributions you make to the general public to further your exempt purposes.
  - b. Who conducts the activity? Indicate the qualification, position descriptions and duties for any parties involved.
  - c. Where is the activity conducted?
  - d. When is the activity conducted?
  - e. Does the activity have any personal interest to any organizational member? If so, please explain.
  - f. How significant is the activity in relation to your total activities?
  - g. Who may participate in the activity?
  - h. How do you decide who will be participating in your activities or services.
  - i. Is there a fee for participation in the activity? If so, please provide a fee schedule.
  - j. Please explain if individuals receive personal commission or other financial incentives for running your activities. If so, please explain.
  - k. Is the activity free and readily accessible to the general public? If so, please explain. Outside of word of mouth, how does your organization advertise its services to the general public?
  - l. How does the activity further your charitable or religious purposes?
  - m. What percentage of your total funds is dedicated to this activity (total must equal 100%)?
  - n. Do you work with any other individuals or organizations? If so, please explain all relationships to members of your organization and any resources exchanged.
  - o. What percentage of your total time is dedicated to this activity (total must equal 100%)?
3. Please indicate the ownership of your facility and provide the ownership or rental agreement. Please indicate what you use this facility for and if any member of your organization has any indirect or direct financial interest in this facility. If so, please explain. Please verify that no individual resides at the facility. If this is incorrect, please explain.
4. Please have your bylaws and conflict of interest policy signed and dated by two members of your board.



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5. You indicated in your response that you will have a residency program. Please discuss what you mean by this and include:
  - a. How are participants selected for this program?
  - b. Indicate where this program is conducted and what the duration of stay for participants would be. Indicate any ownership over any facilities.
  - c. Please verify that no member of your organization will be eligible for your residency program. If this is incorrect, please explain and indicate how unbiased decisions are made.
  - d. Further describe the purposes of this residency program in greater detail.
6. Please verify that no member of your organization is eligible to receive services, distributions, residency assistance, and incentives from sales or copyrights/publishing royalties. If this is incorrect, please explain.
7. Please **verify** that all funds distributed for exempt purposes will be to 501(c)(3) organizations. If funds will be distributed to individuals or non 501(c)(3) organizations, please briefly verify your **oversight process** (checks, audits, records, etc.) in ensuring that all distributions will be made exclusively for 501(c)(3) purposes. Please verify that non member or related party is eligible for any exempt purpose distributions.
8. **If you conduct publishing activities**, please explain your publishing activity in greater detail including the following:
  - a. Indicate if your publishing is done in a commercial environment and what is your target audience is for your publishing activities.
  - b. Please specify how much time and resources are devoted to your publishing activities. Please explain what is done with the proceeds of any publishing sales or specify if items are sold at cost or free.
  - c. Please explain the purposes of your publishing activities.
  - d. Please verify that no member of your organization or related parties has any indirect or direct financial interest in your organization's publishing activities.
  - e. Please verify that anyone who distributes your publishing material will be uncompensated volunteers. If this is incorrect, please explain.
  - f. Please explain if you offer any free distributions to the general public or any discounted rates to individuals or organizations. If so, please explain.
  - g. Please explain where and how you conduct your publishing and distributing activities.
  - h. Please verify that all royalties and copyrights related to all items that are published or distributed to the general public are owned by Krishna Mercy and not any one individual. If this is incorrect, please explain.
  - i. Please attach fee schedules and all transactions that have occurred relating to your publishing activities. Please specify how all fees charged for your products and publishing materials are at or below fair market value. Further indicate the products and amounts you distribute to the public on an annual basis.

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9. Please check box "i" on page 11 enclosed in order to determine the correct classification for your organization. Please indicate if you receive at least 33% of funding from the general public.
10. Please verify that the ownership of all equipment, software, publishing and copyrights and any other organizational assets are placed in the ownership of the organization and not any individuals. If this is incorrect, please explain.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 2508  
Cincinnati, OH 45201  
ATT: [REDACTED]

Room [REDACTED]  
Group [REDACTED]

Street Address:

Internal Revenue Service  
Exempt Organizations  
550 Main St, Federal Bldg.  
Cincinnati, OH 45202  
ATT: [REDACTED]

Room [REDACTED]  
Group [REDACTED]



**Part X Public Charity Status (Continued)**

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☐
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☒
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at [www.irs.gov](http://www.irs.gov) or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling. ☒

**Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

For Organization

X Mitch Altman  
(Signature of Officer, Director, Trustee, or other authorized official)

Mitch Altman  
(Type or print name of signer)

28-Jan-09  
(Date)

Treasurer  
(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. ☐
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐
- 7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No