



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Date:

Dale Zuehls
900 Wilshire Blvd., Ste 1500
Los Angeles, CA 90017

Person to Contact and ID Number:
Alfred Page, Jr 1000704175
Contact Telephone Number:
202-283-8878

Dear Thomas W. Aldous, Jr.;

The enclosed copy of a letter is sent to you under the provisions of a Power of Attorney and Declaration of Representative, or other proper authorization currently on file with the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "Alfred Page, Jr.", written over the typed name.

Alfred Page, Jr.
Exempt Organizations
Technical Group 3

Enclosure:
Copy of letter



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

June 8, 2011

Sahana Software Foundation
900 Wilshire Blvd., Suite 1500
Los Angeles, CA 90017

Employer Identification Number:
27-0596562
Person to Contact and ID Number:
Alfred Page, Jr. 1000704175
Contact Telephone Number:
(202) 283-8878
FAX Number:
(202) 283 8937
Response Requested By:
July 15, 2011

Dear Applicant:

We have reviewed your organization's application for exempt status under section 501(c)(3) of the Internal Revenue Code of 1986, (hereafter "Code"), as amended, and found that additional information is needed to help determine whether you are tax exempt. To complete our consideration we need the following information over the signature of one of your principal officers or directors.

1. Will there be any other organizations involved with your ownership, operation, or management. If so, provide a detail explanation as to the owners, directors, managers, and officers of the listed organizations.
2. Will your organization make public on a nondiscriminatory basis any patents, copyrights, processes, formulas, which results from any scientific research conducted by your organization? If yes, describe in detail how your organization intends to make this information public, including a list of publications and websites where this information will be disseminated.
3. If applicable, describe any restrictions that will be placed on the dissemination of scientific research results that your organization will make public.
4. Describe whether your organization will retain (directly or indirectly) the ownership or control of the patents, copyrights, processes, or formulae resulting from its research.
5. In reference to any open source software distributed by your organization, describe whether your organization will retain (directly or indirectly) the ownership or control of the patents, copyrights, processes, or formulae resulting from any updates, upgrades, fixes, or patches created by the public and distributed back to the organization pursuant to any open source license.
6. Provide a sample copy of all types of licenses your organization plans to issue, and a statement, pertaining to each sample license provided, whether there will be any material deviations from the samples provided and the licenses actually issued by your organization.

7. Provide a detail of description of the financial and in-kind support you have received from your sponsors. Also, describe any licensing agreements you have with any of your sponsors.
8. Describe what scientific results the organization hopes to achieve, such as software, industry standards, etc.
9. Do you intend to host other "open source" software packages developed by others? If so, provide a detail explanation; include in your response fees you may charge.
10. Describe to whom will be attributed ownership of any intellectual property rights developed by the organization.
11. Will the Eden, Vesuvius and Mayon software products be free and open source without limitations?
12. Will you market support contracts for maintenance, consulting services and software development contracts? If so provide a detail explanation, include in your explanation fees charged for the service contracts and the personnel servicing these contracts.
13. Will you customize any of your software products? If so, provide a detail explanation if there will be a charge or fee for customization of your software products.
14. Will you provide technical support for your software products? If so, will there be a charge for technical support?
15. Will your organization provide any education and training on its software products? If so, provide a detail explanation; include in your explanation, fees, location and personnel associated with the education and training of your software products.
16. If you intend to provide education and training on your software products submit a list of and copies of all individual training, instructional material or educational material your organization utilizes in achieving its educational purpose.
17. Describe your organization's use of volunteers, including:
 - (1) What percentage of the organization's labor force is comprised of volunteers;
 - (2) What range of duties do the volunteers undertake;
 - (3) What percentage of the organization's volunteers have fixed hours or days on which they are required to be present for the organizations activities;
 - (4) What percentage of the organization's volunteers report to organization's physical location to volunteer; and,
 - (5) What percentage of the organization's volunteers conduct their volunteer activities via the internet and/or email.
18. Will you rely on sub-contractors for programming of your software products? If so, provide a detail explanation of the cost for procuring sub-contractors.

19. Your organization states in its narrative description of activities that it is organized for charitable purposes. Describe in detail how your organization meets the requirements of a tax-exempt charitable organization as defined in section 501(c)(3) of the Code and section 1.501(c)(3)-1(d)(2) of the Treasury Regulations by providing free and open source software to anyone who downloads the products from your website.
20. If applicable, please provide an explanation on how your organization charitable mission may lessens the burden of government under Revenue Rulings 85-1, 1985-1 C.B. 177 and 85-2, 1985 – 1 C.B. 178.
21. Describe the charitable class the organization's activities serve as part of its charitable purpose as listed on your website.
22. Provide an explanation as how providing free and open source software products to the general public, including potential for-profit entities is a charitable function.
23. Provide an updated copy of the Financial Data referenced on Part IX of your 1023 Application.
24. Describe in detail your fund raising efforts pertaining to line 1, of Part IX. Include a list of all pending grants.
25. Describe in detail the activity and expenses listed on line 23, of Part IX, particularly software development/customization and disaster management.
26. Describe whether your organization provides any goods or services for a fee. If yes, describe in detail the goods or services sold and the fees charged.
27. Describe whether your organization's members, directors, officers, employees or volunteers provide any goods or services (whether through the organization or on their own) for a fee pertaining to the goods or services the organization provides.

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.

If the additional information shows you qualify for exempt status, we will send you an exemption letter. If the additional information shows you do not qualify for exempt status, we will explain our decision and provide information about the appeal rights available to you.

Please respond by the date shown in the heading of this letter. If you need an extension of time to respond, or if you have any other questions about this matter, please call me at the above telephone number. You will expedite our receipt of your reply by using the following address on the envelope.

If it is convenient, you may fax your reply using the fax number shown in the heading of this letter.

Internal Revenue Service
TE/GE SE: T: EO: RA: T: 3
Exempt Organizations Technical Group 3
Mr. Alfred Page, Jr., 3G4
1111 Constitution Avenue, NW:
Washington DC 20224

In the event that we close your case, we will notify the appropriate State officials, as required by Code section 6104(c), that based on the information we have, we are unable to recognize you as an organization of the type described in Code section 501(c)(3).

If you do not provide the requested information in a timely manner, it will be considered by the Service as a failure to take all reasonable steps to secure the ruling you requested. Under Code section 7428(b)(2), your failure to take all reasonable steps to secure the ruling requested in a timely manner may be considered as a failure to exhaust the administrative remedies available to you within the Service, and thus may preclude the issuance of a declaratory judgment in this matter under the judicial proceedings of Code section 7428.

Thank you for your cooperation. If applicable, we have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely

Alfred Page, Jr.
Tax Law Specialist
Exempt Organizations Technical Group 3