

**Attachments to Form 1023 for IRS 501c3 Exemption Application**  
***Joomla Foundation, Inc.***



**PART IV – Narrative Description of Our Activities**

Joomla Foundation, Inc. is a nonprofit organization that will educate and empower individuals and organizations through the use of free Open Source Software.

We will serve all individuals, companies, and organizations in the United States and around the world.

Initially, we will provide education and support globally as part of our core belief that all people, no matter who or where they are, should have the freedom to enrich their lives by using Open Source Software. We aim to empower individuals and organizations by providing education and information through programs and events. We will promote the use of Open Source Software and the freedom of expression that it can bring.

We plan to partner with the following organizations and nonprofits to carry out our tax-exempt purpose:

1. *WordPress Foundation* – an organization that uses Open Source Software to publish projects.

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### *Joomla Foundation, Inc.*

2. *Free Software Foundation* - the creator of the GNU GPL license we will use and promote.
3. *Mozilla Foundation* - making the web and email more accessible and built on open standards.
4. *Public Code* – they are demanding legislation to require that publicly financed software be made publicly available under a Free and Open Source Software license.

We will work to provide activities that include the creation and provision of educational resources for both individuals and institutions including schools, colleges, universities, rehabilitation centers, and prisons. We will host and attend events both physically and virtually to further educate and enlighten people around the world about the use of Free Open Source, GPL software.

Our events will be held on several continents (see chart below for full list of countries). We will also assist those who would benefit from attendance at our events, but lack the financial means to do so. The following chart is a list of countries where we will be working (throughout the whole country of each) to carry out our tax-exempt purpose.

Countries – All Regions of Each					
Algeria	Croatia	Ireland	Namibia	Romania	Sudan
Argentina	Cyprus	Israel	Nepal	Rwanda	Swaziland
Australia	Czech Republic	Italy	Netherlands	Samoa	Sweden
Austria	Denmark	Kenya	New Zealand	Saudi Arabia	Switzerland
Bangladesh	France	Liberia	Nigeria	Senegal	Taiwan
Belgium	Gabon	Malawi	Norway	Serbia and Montenegro	Tanzania
Brazil	Gambia	Malaysia	Pakistan	Sierra Leone	Thailand
Bulgaria	Germany	Mali	Panama	Singapore	Tunisia
Burkina Faso	Ghana	Malta	Paraguay	Slovakia	Turkey
Canada	Greece	Mauritius	Peru	Slovenia	Uganda
Chile	Guatemala	Mexico	Philippines	South Africa	United Kingdom
China	India	Morocco	Poland	Spain	Vietnam
Colombia	Indonesia	Mozambique	Portugal	Sri Lanka	Zambia

We will begin with 10 - 20 hours per week invested by board members to develop and implement programs to educate and empower individuals and organizations through the use of

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free Open Source Software and 100% of all funds from all sources (donations, fundraising, and grants) will be used for tax-exempt activities. We plan to make several trips internationally each year, but only one to a single country and each visit will only be for one week. Board members and other *Joomla Foundation, Inc.* project representatives will travel to a country to attend a meeting, event, or present a full educational program.

We will not engage in financial transactions (for example, loans, payments, rents, etc.) with any of our donors or any entities they own or control.

As an organization in its beginning stages, we envision the primary objectives of the corporation to be:

1. Educating and empowering individuals and organizations through the use of free Open Source Software.
2. Providing education and support globally to all people, no matter who or where they are to enrich their lives by using Open Source Software.
3. Empowering individuals and organizations by providing education and information through programs and events.
4. Promoting the use of Open Source Software and the freedom of expression that it can bring.
5. Partnering with other organizations and nonprofits to provide activities that include the creation and provision of educational resources.
6. Hosting, attending, and presenting full educational events both physically and virtually to further educate and enlighten people around the world about the use of free open source, GPL software.
7. Assisting those who would benefit from attendance of our events, but lack the financial means to do so.

**Part V, 1a – Compensation and Other Financial Arrangements with Your Officers, Directors, Trustees, Employees, and Independent Contractors.**

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Board members will not be paid for their services as board members, but may be reimbursed for necessary and reasonable expenses while performing services and traveling on organization business.

IRS tax law allows a public charity 501(c) (3) to make payments to insiders as long as the amounts are reasonable, and the goods and/or services are actually rendered. When considering the implications of 1996 Congress enacted Section 4958 of the Internal Revenue Code, which imposed a tax on “excess benefit” transactions, we conclude that the payments proposed to reimburse out of pocket expenses (with receipts provided) are not unreasonably high or excessive.

**Part V, 3a - For each officer, director, trustee, highest compensated employees and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, hours worked and duties:**

No officers, directors, or trustees will be compensated for serving on the board.

1. The duties of the President of the Board are found in the organization’s bylaws, Page 8, Paragraph 6, Section 6.04. The President will work about 20 hours per week.
2. The duties of the Vice President of the Board are found in the organization’s bylaws, Page 8, Paragraph 6, Section 6.05. The Vice President will work about 10 hours per week. Currently, we do not have a Vice President, but one may be added as we grow and expand over time.
3. The duties of the Secretary of the Board are found in the organization’s bylaws, Page 8, Paragraph 6, Section 6.06. The Secretary will work about 10 hours a week.
4. The duties of the Treasurer of the Board are found in the organization’s bylaws, Page 8, Paragraph 6, Section 6.07. The Treasurer will work about 5 hours a week.

The Board of Directors is made up of people who want to educate and empower individuals and organizations about how to use free Open Source software. The board is eager to share their knowledge and experience of Open Source software and its capabilities with others around the world.



**President:**

Rowan Hoskyns Abrahall

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12 Peregrine House  
London SW11 2NL, United Kingdom  
No compensation  
20 hours per week  
40+ hours per week while traveling internationally on nonprofit business  
**See Attached Resume**



**Secretary:**

Luca Marzo  
via Sabotino, 39, Squinzano (LE)  
73018 - Italy  
No compensation  
10 hours per week  
40+ hours per week while traveling internationally on nonprofit  
business  
**See Attached Resume**



**Treasurer:**

Jason E Rosenbaum  
100 Willoughby Street  
Brooklyn, NY, 11201  
No compensation  
5 hours per week  
40+ hours per week while traveling internationally on nonprofit  
business  
**See Attached Resume**

**Part V, 5a – Have you adopted a conflict of interest policy consistent with sample conflict of interest policy in Appendix A to the instructions? If yes, provide a copy and explain how the policy has been adopted such as by resolution of your governing body.**

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Yes. The board of directors of this organization has adopted a Conflict of Interest Policy, which is attached to this Form 1023 Exemption Application. This policy is based on the sample conflict of interest policy contained in Appendix A of the official instructions to IRS Form 1023. Article VI requires each interested party to annually sign a statement that affirms that such person received a copy of the conflict of interest policy, has read and understood it, agrees to follow it, and understands that the organization is charitable and in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes. A copy of the Conflict of Interest Statement is attached.

**Part VI, 1a – In carrying out your exempt purpose, do you provide goods, services, or funds to individuals? Describe each program that provides goods, services, or funds to individuals.**

Yes. *Joomla Foundation, Inc.* will educate and empower individuals through the use of free Open Source Software.

Initially, we will provide education and support globally as part of our core belief that all people, no matter who or where they are, should have the freedom to enrich their lives by using Open Source Software. We aim to empower individuals by providing education and information through programs and events. We will promote the use of Open Source Software and the freedom of expression that it can bring.

We will work to provide activities that include the creation and provision of educational resources for individuals. We will host and attend events both physically and virtually to further educate and enlighten people around the world about the use of Free Open Source, GPL software.

Our events will be held on several continents (see chart in Part IV above for full list of countries). We will also assist those who would benefit from attendance at our events, but lack the financial means to do so.

**Part VI, 1b – In carrying out your exempt purpose, do you provide goods, services, or funds to organizations? Describe each program that provides goods, services, or funds to organizations.**

Yes. *Joomla Foundation, Inc.* aims to empower organizations by providing education and information through programs and events.

We plan to partner with the following organizations and nonprofits to carry out our tax-exempt purpose:

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1. *WordPress Foundation* – an organization that uses Open Source Software to publish projects.
2. *Free Software Foundation* - the creator of the GNU GPL license we will use and promote.
3. *Mozilla Foundation* - making the web and email more accessible and built on open standards.
4. *Public Code* – they are demanding legislation to require that publicly financed software be made publicly available under a Free and Open Source Software license.

We will work to provide activities that include the creation and provision of educational resources for institutions including schools, colleges, universities, rehabilitation centers, and prisons. We will host and attend events both physically and virtually to further educate and enlighten people around the world about the use of Free Open Source, GPL software.

Our events will be held on several continents (see chart in Part IV above for full list of countries).

Funds may be provided to authorized organizations (for which we have established relationships) to develop and implement programs to educate and empower individuals and organizations through the use of free Open Source Software around the world (see chart in Part IV above for full list of countries).

**Part VIII, 4a – Attach a description of each fundraising program:**

**Mail solicitations:** We will solicit funds for our program by sending promotional materials via mail. No representative materials regarding our mail fundraising program exist at this time.

**Email solicitations:** We will solicit funds for our program by sending promotional materials via email. No representative copies of these materials regarding our email fundraising program exist at this time.

**Phone solicitations:** We will solicit funds for our program by phone. No representative materials regarding our phone fundraising program exist at this time.

**Personal solicitation:** We intend to raise funds from individuals, groups, and businesses by direct contact and through our website. We will invite individuals and groups with a commitment to our purposes and efforts to contribute to our organization. We do not have printed materials or brochures at this time. All donations will be solicited and recorded according to IRS codes.

**Foundation grant solicitation:** We intend to raise funds by applying for foundation grants from organizations that support the type of work we are providing.

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**Governmental grant solicitation:** We intend to raise funds by applying for government grants that support our efforts.

**Accept donations on your website:** Once we have our website up and running, we intend to accept donations at [www.foundation.joomla.org](http://www.foundation.joomla.org) from those who support our efforts.

**Part VIII, 4d – List all states and local jurisdictions in which you will conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization or another organization fundraises for you.**

*Joomla Foundation, Inc.* would be involved in fundraising for our own organization throughout Delaware, but because potential donors live across the United States, funds could potentially come from any state.

**Part VIII, 12b – Name the foreign countries and regions within the countries in which you operate:**

Our events will be held on several continents (see chart in Part IV above for full list of countries – all regions of each country).

Revenue Ruling 71-460, 1971-2 C.B. 231 states that a domestic corporation that conducts a part or all of its charitable activities in a foreign country is not precluded from exemption under section 501(c)(3) of the Code.

**Part VIII, 12c - Describe your operation in each country and region in which you operate:**

We will provide education and support globally as part of our core belief that all people, no matter who or where they are, should have the freedom to enrich their lives by using Open Source Software. We aim to empower individuals and organizations by providing education and information through programs and events. We will promote the use of Open Source Software and the freedom of expression that it can bring.

We plan to partner with the following organizations and nonprofits to carry out our tax-exempt purpose:

1. *WordPress Foundation* – an organization that uses Open Source Software to publish projects.
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We will work to provide activities that include the creation and provision of educational resources for both individuals and institutions including schools, colleges, universities, rehabilitation centers, and prisons. We will host and attend events both physically and virtually to further educate and enlighten people around the world about the use of Free Open Source, GPL software.

We will also assist those who would benefit from attendance at our events, but lack the financial means to do so.

Our events will be held on several continents (see chart in Part IV above for full list of countries). We plan to make several trips internationally each year, but only one to a single country and each visit will only be for one week. Board members and other *Joomla Foundation, Inc.* project representatives will travel to a country to attend a meeting, event, or present a full educational program.

**Part VIII, 12d – Describe how your operation in each country and region further your exempt purpose:**

*Joomla Foundation, Inc.* will establish ongoing successful relationships with local charitable organizations in the countries we will be working in (see chart in Part IV above for full list of countries). Our exempt purpose is to develop and implement programs to educate and empower individuals and organizations through the use of free Open Source Software around the world (see chart in Part IV above for full list of countries).

We plan to further our exempt purpose by:

1. Educating and empowering individuals and organizations through the use of free Open Source Software.
2. Providing education and support globally to all people, no matter who or where they are to enrich their lives by using Open Source Software.
3. Empowering individuals and organizations by providing education and information through programs and events.
4. Promoting the use of Open Source Software and the freedom of expression that it can bring.

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5. Partnering with other organizations and nonprofits to provide activities that include the creation and provision of educational resources.
6. Hosting, attending, and presenting full educational events both physically and virtually to further educate and enlighten people around the world about the use of free open source, GPL software.
7. Assisting those who would benefit from attendance of our events, but lack the financial means to do so.

By doing these things, we further our exempt purpose.

**Part VIII, 13a – Do you or will you make grants, loans or other distributions to organization(s)?**

**We do not offer grants or loans to other organizations.** Other distributions to organizations assisting us in conducting our mission will be documented with copies of receipts, letters, or other relevant documentation. According to our bylaws, all business including any distributions would have to be approved by the board of directors. The method of approval would be documented. Distributions to organizations have not yet occurred since the incorporation.

It is our intent that *if* we distribute through organizations, that they would be 501(c) (3) eligible if they were located in the United States, however, Revenue Ruling 68-489, 1968-2 C.B. 210 states that an organization will not jeopardize its exemption under Section 501(c) (3) of the code, even though it distributes funds to nonexempt organizations, provided it retains control and discretion over use of the funds for Section 501(c) (3) purposes.

An organization exempt from Federal income tax under Section 501(c) (3) of the Internal Revenue Code of 1954 distributed part of its funds to organizations not themselves exempt under that provision. The exempt organization ensured use of the funds for Section 501(c) (3) purposes by limiting distributions to specific projects that are in furtherance of its own exempt purposes. It retained control and discretion as to the use of funds and maintained records establishing that the funds were used for Section 501(c) (3) purposes. Held: the distributions did not jeopardize the organization's exemption under Section 501(c) (3) of the Code.

**Part VIII, 13b – Describe how your grants, loans, or other distributions to other organizations further your exempt purposes:**

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**We do not offer or provide loans or grants to other organizations.** Any distributions to other organizations will only include funds necessary to carry out our mission as it has been described in the Narrative Description of Activities in Part IV. These distributions would be funds donated to organizations which are capable of addressing the issues we address and provide the software programs and education we seek to provide, in a more timely and effective manner than *Joomla Foundation, Inc.* would be able to at the given time. The board of directors will conduct due diligence and maintain control of any funds contributed to any organization regardless of their exempt status and will comply with all applicable laws and guidelines to maintain and further our exempt status.

**Part VIII, 13D – Identify each recipient organization and any relationship between you and the recipient organization:**

Currently, we have no recipient organizations.

**Part VIII, 13e – Describe the record you keep with respect to grants, loans and other distributions you make:**

*Joomla Foundation, Inc.* will maintain its financial records on QuickBooks or similar accounting software in accordance with general accounting principles for nonprofit organizations. Cash received is applied to Accounts Receivable ledger and cash distributed is recorded in Accounts Payable ledger. Likewise, any organizations we work with are required to maintain general accounting records and are required by *Joomla Foundation, Inc.* to report on a regular/monthly basis as to how, when, and where funds were applied.

**Part VIII, 13g – Describe your procedure for oversight of distributions that assures your resources are used to further your exempt purpose, including whether you required periodic and final reports on the use of resources.**

General accounting methods are used, maintained, monitored, and audited on a regular/recurring basis. Likewise, any organization working on behalf of *Joomla Foundation, Inc.* requires similar accounting methods. Various members of *Joomla Foundation, Inc.* will maintain written and verbal contact with organizations in the countries we will be working in (see chart in Part IV above for full list of countries – all regions of each country). On-site visits, including unannounced visits, will be performed periodically, and receipts will be required for all funds expended on behalf of our tax-exempt purposes. We plan to make several trips internationally each year, but only one to a single country and each visit will only be for one week. Board members and other *Joomla Foundation, Inc.* project representatives will travel to a country to attend a meeting, event, or present a full educational program.

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**Part VIII, 14a – Do you make grants, loans, or other distributions to foreign organizations? If so, answer lines 14 b through 14f.**

**We do not offer or provide grants or loans to any foreign or domestic organizations.** If we decide a contribution or distribution is necessary to fulfill our mission to further our exempt status, we will contribute to foreign organizations at the discretion of the board of directors. If we decide to contribute to an organization, we will stipulate how the funds shall be used and require the recipient to provide us with detailed records and financial proof of how the funds were utilized.

**Part VIII, 14b. Do you or will you make grants, loans, or other distributions to foreign organizations? Provide the name of each foreign organization, the country, and regions within a country in which each foreign organization operates, and describe the relationship you have with each foreign organization.**

**We do not make grants or loans.** Nonprofits in the United States, and organizations in the countries we will be working in (see chart in Part IV above for full list of countries – all regions of each country) would qualify for distributions to develop and implement programs to educate and empower individuals and organizations through the use of free Open Source Software around the world. We will build relationships with organizations over time.

**Part VIII, 14d – Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If “Yes,” describe how you relay this information to contributors.**

Yes. We will tell them specifically during direct contact when we start direct contact after 501(c) (3) status is approved, and will have it printed on a receipt of donation once receipts are developed.

**Part VIII, 14e – Do you or will you make pre-grant inquiries about the recipient organization? If “Yes,” describe these inquiries, including whether you inquire about the recipient’s financial status, its tax-exempt status under Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided and other relevant information.**

**We do not offer or provide grants to any individuals or organizations.** But for any contributions made by *Joomla Foundation, Inc.* to any organization, we take into consideration the tax-exempt status (based on whether it would be exempt under Internal Revenue Code if located in the United States), overall financial standing of the recipient, and we inquire about any

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reasonably available historical information about the recipient's identity and integrity; the available postal, email, and website addresses and phone number of each place of business of the recipient; and a statement of general purpose of the recipient, including a detailed report of the recipient's projects and goals.

### **Part VIII, Line 14f – Do you or will you use any additional procedures to ensure your distributions to foreign organizations are used in furtherance of your exempt purposes?**

We generally do not distribute to any organization unless we have a board member or other responsible representative in that country overseeing distribution of the funds until the integrity of a local organization has been established. The board of directors will maintain control of any funds contributed to any organization and will comply with all applicable laws and guidelines.

Although adherence and compliance with the U. S. Department of the Treasury's publication the "Voluntary Best Practices for U. S. Based Charities" is not mandatory, we willfully and voluntarily recognize and put into practice these guidelines and suggestions to reduce, develop, re-evaluate, and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

We also comply and put into practice the federal guidelines, suggestions, laws, and limitations set forth by pre-existing U. S. legal requirements related to combatting terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to our foreign activities.

We will use the alphabetical OFAC listing or conduct searches online at <https://sanctionssearch.ofac.treas.gov/>

We will check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities to determine they are not on the list. We have no plans to work in any sanctioned countries such as Myanmar (Burma), Balkans, Belarus, Cuba, Lebanon, Libya, Somalia, Sudan, Ukraine, Venezuela, Yemen, Zimbabwe, and others.

### **Part IX, 23 – Any expense not otherwise classified, such as program services (attach itemized list)**

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These figures are ***projected, not actual:***

**2019:** Line 23: Program Services: \$91,000.

**2020:** Line 23: Program Services: \$192,000.

**2021:** Line 23: Program Services: \$292,000.