

Date:

February 17, 2021
Person to contact/ID number:
Ms. Benjamin #0196814
Contact telephone number:
877-829-5500

NATALIE DEJARIAIS

Dear Sir or Madam:

We're responding to your letter dated July 6, 2020 requesting copies of USENIX ASSOCIATION.

Your copies are enclosed.

If you have questions, you can contact the person listed above.

Sincerely,

Stephen A. Martin

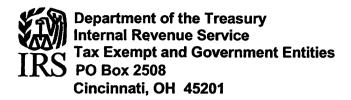
Director, Exempt Organizations

Aspher a martin

Rulings and Agreements

Enclosure:

Your Copies



USENIX ASSOCIATION 2560 9TH ST STE 215 BERKELEY, CA 94710 Date:

February 17, 2021
Person to contact:
Name: Ms. Benjamin
ID number: 0196814
Employer ID number:
13-3055038
Form 990 required:
Yes

Dear Sir or Madam:

We're responding to your request dated July 6, 2020 about your tax-exempt status.

We issued you a determination letter in April 1987, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin

Director, Exempt Organizations

stephen a martin

Rulings and Agreements

Internal Revenue Service District Director

Department of the Treasury

P 0 BOX 36001 STOP SF-4-4-46 SAN FRANCISCO, CA 94102

Date: APR. 9, 1987

USENIX ASSOCIATION P O BOX 7 EL CERRITO, CA 94530 Employer Identification Number:
13-3055038
Case Number:
957069033
Contact Person:
PATRICE WHANG
Contact Telephone Number:
(415) 556-0228

Our Letter Dated: AUG. 15, 1984 Caveat Applies: NO

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(2). Your exempt status under section 501(c)(3) of the code is still in effect.

Granters and contributors thy rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act of failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

If you have any questions, please contact the person whose name and telephone number are show, above.

Sincerely yours,

Frederick C. Nielsen District Director INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

Date: AUG 1 5 1984

Usenix Association P. D. Box 7 El Corrito, CA 94530 Employer Identification Number:
13-3055038
Accounting Period End:
November 30
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Ending:
November 30, 1980
Person to Contact: Taxpayor
Service Representative
Contact Talaphane Number:
(900) 424-1040

Deer Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tox under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now usking a final determination of your foundation status under section 508(c) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 508(a)(2).

Accordingly, you will be treated as a posticly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the data of your inception and ends on the data shown above.

Within 30 days ofter the end of your advance ruling parise, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section \$08(a)(1) or \$02(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling pariod, you will be classified as a private foundation for future periode. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections \$07(d) and 4840.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the and of your advance rating period. If you submit the required information within the 30 ease, granture and denors may continue to rely on the advance daterzination

until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section \$108(a)(2) organization is published in the Internal Revenue Sullation, granters and denors may not rely on this determination after the date of such publication. Also, a granter or denor may not rely on this determination if he or she was in part responsible for, or was exere of, the act or failure to act that resulted in your loss of section \$609(a)(2) status, or acquired knowledge that the Internal Revenue as a section \$09(a)(2) organization.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name and address.

Generally, you are not liable for social socurity (FICA) texas unless you file a waiver of examption cortificate an provided in the Foderal Insurance Contributions Act. If you have paid FICA texas without filing the waiver, you should call us. You are not liable for the tex imposed under the Federal Unemployment Tex Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, tegrales, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2100, and 2522 of the Code.

You are required to file Form 690, Heturn of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 1822 day of the fifth month efter the end of your annual accounting period. The low imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the offer.

You are not required to file Federal income tex returns unless you are subject to the tex on unrelated business income under section 311 of the Code. If you are subject to this tex, you must file an income tex return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trace or business as defined in section 512 of the Code.

Beginning Jenuary 1 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social sacrity texas) for each employee who is paid \$100 or more in a calendar year.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. These subscriptions, ticket purchases, and similar poyments may not necessari-

ly qualify as deductible contributions, depending on the circumptances.

whose gross receipts are not normally more than \$20,000. Are excused from filing Form 390. For guidance in determining if your gross receipts are "normally" not more than the \$85,000 limit, are the instructions for the Form \$90.

In the event you carry on fund refeing activition, such as sales of merchandise or edmission tickets to benefit performances, you may not represent that the full purchase price of such item entities the patron to a deduction for federal income tax purposes. In those cases in which your fund raising ectivity is designed to solicit payments which are in part a gift and in part the consideration for goods, services, or other benefits, you must determine in advance of solicitation the amount to be attributed on the consideration and the amount to be attributed on the consideration and the amount to be attributed as a calific for much activity and upon any ticket, receipt, or other evidence issued in connection with payment. Horeover, the amount attributed to the consideration must reflect that feir market value of such goods, carvices, or other banefits and be receenable in comparison with those for which there are sateblished charges.

You need an amployer identification number oven if you have no amployees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this latter could help resolve any questions about your exampt status and foundation status, you should keep it in your

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

Sincerely yours.

District Director

The effective date of this determination letter is April 25, 1984, the date the application was received.

Form 1023 (Rev. July 1981)

Department of the Treasury Internal Revenue Service

Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 15-5-0006

Diplos New 31, 1204

To be filed in the key district for the area in which the organization has its principal affice or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each tion may be filed.) The organization must have an organizing instrument (see Part II) before this applica-

ion may be filed.	o and the control of	gamzing matrument (see Part II) before this applica
Part I—Identification		
Full name of organization USEANIX ASSICIATION	WE WE TO ME SERVICE	2 Employer Identification number (If none, attach Firm \$3-4)
(a) Address (number and street)	Although Belling	13-3050000
P.C. BOX 7	Wax 3, 1034	Check here if applying under section:
b) City or town, State, and ZIP code	Will .	501(e) 501(f)
EL CERRITO CA 9-1		Name and phone number of person to be contacted
Month the annual accounting period ends	6 Date incorporated or for	CAL FERRIN (4.5) FOR THOO
100. 6.4 113 12 4 40	1 11 11	
- The the organization med rederal income	tax returns?	THE DESIGNATION OF THE PARTY OF
	s) med, and internal Revenue	office where filed >
 b) Has the organization find exempt organization 	tion information raturns?	11.11.11.11.11.11.11.11.11.11.11.11.11.
(4), 304/(sy med, and internal Revenue	office where filed >
art II.—Type of Entity and Organization	al Documents (see instru	ctions)
Check the applicable entity box below as currents as indicated for each entity	nd attach a conformed copy	of the organization's organizing and possessions
rt III.—Activities and Operational Informa	aws. Trust Trust Inden	nture. Other—Constitution or articles, bylaws
What are or will be the annulated	41011	
FINANCIAL SUPPLIES THE	esentative copies of solicitation	in order of magnitude. If a part of the receipts is its (excluding stock, bonds, etc.), identity the item ons for financial support.
MINING WI SUPPORT WILL	L BE FROM CONA	ERENCE FECS,
ALL WISE REHIP DUES AN	B PUBLICATIONS.	MISSIFIE REVENUE STRANGS
•		Colory St.
		APR 25 1984
		Proceeding sont III
Describe the organization's fund-raising progeffect. (Include details of fund-raising activity professional fund raisers, etc.)	gram, both actual and planne ties such as selective mailin	d, and explain to what extent it has been put into gs, formation of fund-raising committees, use of
TUND RAISING BILL BE	THROUGH CONTERE	ACCE AND EDICATERAL
SENIINARE.		
d1		
declare under the penalties of perjury that I sm au application, including the accompanying statements	thorized to sign this application , and to the best of my knowledge	on behalf of the above organization and I have examined a it is true, correct, and complete.
TVI		./.
you fall		Varidot 4/3/80
(Signature)	(Title or aut	hority of signer) (Date)
	ve le	

Part III.—Activities and Operational Information (Continued)

Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should apecifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII—A.

THE PRINCEPPAL PURPOSE OF THIS CHAPPEND OF TO PROVIDE EDUCATIONAL BENEFITS, NOW AND TO AND COMMUNICATION OF COMUNICATION OF COMMUNICATION OF COMMUNICATION OF COMMUNICATION OF C

a) Names, addresses, and duties of officers, directors, trustees, etc.	 (b) Specialized knowledge, training, experitise, or particular qualifications
SEE ATTACHED SHERT	್ರೀಕ ಸಾಗ್ಯಾಗ ಎ ಎ.ಎ.ಎ.ಶ

The second secon

CONTRIBUTIONS TO PREDICE MEETING TO INPPOSE OF SOME TO CONTRIBUTIONS OF CO

		Page
	art III.—Activities and Operational Information (Continued)	
8	(b) Have the recipients been required or will they be required to pay for the organization's benefits,	
	If "Yes," explain and show how the charges are determined. CREANIZATION OF BOATESTS AND TANK AND THE SERVICES.	,
9	Doss or will the organization limit its benefits, services, or products to specific classes of individuals? Yes it "Yes," explain how the recipients or beneficiaries are or will be selected.	(<u>Z</u>)
10	le the organization	
	If "Yes," complete the following:	
	(a) Describe the organization's membership requirements and attach a schedule of membership fees and dues.	
	(b) Describe your present and symposed afforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.	
	SCHENOLE METACULA	
	(c) Are benefits, services, or prestucts limited to members?	[<u>N</u>
	ESTRE DILE ATTACHED	
11	Does or will the organization engage in activities tending to influence legislation or interesns in any way in political campaigns? If "Yes," explain. (Note: You may wish to file Form 5763. Election/Revocation of Election by an Engine Section (3) Organization to Make Expensitures to Influence Legislation.)	201(c
	If "Yes," explain. (Note: You may wish to file Form 5768. Election/Revocation of Election by an Eligible Section (3) Organization to Make Expenditures to Influence Legislation.)	∑ No.
	If "Yes," explain. (Note: You may wish to file Form 5768. Election/Revocation of Election by an Elligible Section (3) Organization to Make Expenditures to Influence Legislation.) Does the Organization have a penalty plant.	501(c)
12	If "Yes," explain. (Note: You may wish to file Form 5768. Election/Revocation of Election by an Elliphie Section (3) Organization to Make Expenditures to Influence Legislation.) Does the organization have a pension plan for employees? (a) Are you filling Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related Regulations? (See general instructions.) (b) If you answer "No," to 18(a) and you design that you fit an exception to the notice required requirements.	501(c)
12	If "Yes," explain. (Note: You may wish to file Form 5768. Election/Revocation of Election by an Elliphie Section (3) Organization to Make Expenditures to Influence Legislation.) Does the organization have a penalon plan for employees? (a) Are you filling Form 1023 within 15 months from the end of the month in which you were created of formed as required by section 508(a) and the related Regulations? (See general instructions.) (b) If you answer "No," to 13(a) and you define that you fit an exception to the notice requirements upwer section 508(a), attach an explanation of your basis for the claimed exception. (c) If you answer "No," to 13(a) and section 508(a) does apply to you, you may be sligible for relief under section 1,9100 of the Income Tax Regulations from the application of section 508(a). Do you will be section 1,9100 of the Income Tax Regulations from the application of section 508(a).	501(c)
12	If "Yes," explain. (Note: You may wish to file Form 5763. Election/Revocation of Election by an Elliphie Section (3) Organization to Make Expenditures to Influence Legislation.) Does the organization have a penaton plan for employees? (a) Are you filling Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related Regulations? (See general instructions.) Yes (b) If you answer "No," to 13(a) and you claim that you fit an exception to the notice requirements august section 508(a), attach an explanation of your basis for the claimed exception. (c) If you answer "No," to 13(a) and section 508(a) does apply to you, you may be sligible for relief under section 1,9100 of the Income Tax Regulations from the application of section 508(a). Do you wish to request relief? (d) If you answer "Yes," to 13(c) attach a detailed statement that satisfies the requirements of Rev. Proc.	501(c)
12	Yes Yes Papelain (Note: You may wish to file Form 576% Election/Revocation of Election by an Elligible Section (3) Organization to Make Expenditures to Influence Legislation.) Does the organization have a penaton plan for employees? Yes	□ No
12 13	Yes	501(c)
12 13	Yes	□ No
12 13 Par 1	Yes	□ No

Statement of Support, Revenue, and Expenses for period ending

			-	-1.61
	1 Gross contributions, gifts, grants, and similar amounts received	1		
m	2 Gross dues and assessments of members	2	1	22174
2	3 (a) Gross amounts derived from activities related to organization's exempt purpose 245854		***************************************	
2	(b) Minus cost of sales	3	٠,	13839
œ	4 (a) Gross amounts from unrelated business activities	-	***************************************	-27-37
2	(b) Minus cost of sales	4		
Support and Revenue	5 (c) Gross amount analysis of the		Andrew	
8	5 (a) Gross amount received from sale of assets, excluding inventory			
듯	Items (attach schedule)			
٠,	(a) winds cost of other basis and sales expenses of assets sold ,	5	TIME	
	6 Investment income (see instructions)	6		
_	Total support and revenue	7	3	26013
	8 Fund raising expenses	8		
	9 Contributions, gifts, grants, and similar amounts paid (attach schedule)	9	Total Laboratory	
	10 Disbursements to or for benefit of members (attach schedule)	10	M. C. Company	
	11 Compensation of officers, directors, and trustees (attach schedule)	11	YCHIA	
Expenses	12 Other salaries and warms	12	***************************************	
듄	13 Interest	13	***************************************	
ă	13 Interest	-		
_	14 Rent	14		9721
	15 Depreciation and depletion	15	-	1516
	16 Other (attach schedule)	16		14157
	17 Total expenses	17		12494
-		18		70519
	Balance Sheets Enter Beginning date	1	End	ing date
	dates > /3>	<u></u>	11/	10/13
	Assets			
19	Cash (e) Interest bearing accounts	`	,	マング
	(b) Other		~~~~	
20	Accounts receivable, net		~	3092
21	Inventories			
22	Bonds and notes (attach schedule)			
23	Corporate stocks (attach schedule)			
24	Mortgage loans (attach schedule)			
25	Other investments (attach caledula)			
26	Other investments (attach schedule)	4		3 -15-9
	Depreciable and depletable assets (attach schedule)			27591
		Į.		
	Other assets (attach schedule)			
	40			2808
29			The Person of th	5735
29	Total assets		The Person of th	
29 30	Total assets		The Person of th	
30 31	Total assets		The Person of th	
30 31	Total assets		The Person of th	
30 31 32	Liabilities Accounts payable		16	573,5
30 31 32	Liabilities Accounts payable		16	
30 31 32 33	Total assets		16	573,5
30 31 32 33 34	Total assets			523.5
30 31 32 33 34	Total assets		16	5231
30 31 32 33 34 35 36	Liabilities Accounts payable	The state of the s	16	573,5
30 31 32 33 34 35 36 Hashin	Liabilities Accounts payable	The state of the s	16 to	523.1 (3314 5835
30 31 32 33 34 35 36 Hashin	Liabilities Accounts payable	The state of the s	16 to	5231
30 31 32 33 34 35 36 Ha:	Liabilities Accounts payable	ing do	/	(3314 5835 (es X No
30 31 32 33 34 35 36 Ha:	Liabilities Accounts payable	ing do	/// Atte	(33/4) (85 \ No
30 31 32 33 34 35 36 Ha:	Liabilities Accounts payable Contributions, gifts, grants, etc., payable Mortgages and notes payable (attach schedule) Other liabilities (attach schedules) Total liabilities Fund Balances or Net Worth Total fund balances or net worth Total liabilities and fund balances or net worth (line 34 plus line 35) s there been any substantial change in any aspect of your financial activities since the period encown above? 'Yes," attach a detailed explanation.	ing do	/// /// /// /// /// /// /// /// /// //	(33/4) (85 \ No And, complete schedule
30 31 32 33 34 35 36 Ha:	Liabilities Accounts payable Contributions, gifts, grants, etc., payable Mortgages and notes payable (attach schedule) Other liabilities (attach schedules) Total liabilities Fund Balances or Net Worth Total fund balances or net worth Total liabilities and fund balances or net worth (line 34 plus line 35) s there been any substantial change in any aspect of your financial activities since the period encount above? 'Yes," attach a detailed explanation. It VI.—Required Schedules for Special Activities is the organization, or any part of it, a school?	ing do	/// Atte	(33/4 5835 Ves No And, complete schedule A
30 31 32 33 34 35 36 Has sho	Liabilities Accounts payable Contributions, gifts, grants, etc., payable Mortgages and notes payable (attach schedule) Other liabilities (attach schedules) Total liabilities Fund Balances or Net Worth Total fund balances or net worth Total liabilities and fund balances or net worth (line 34 plus line 35) s there been any substantial change in any aspect of your financial activities since the period encount above? 'Yes," attach a detailed explanation. It VI.—Required Schedules for Special Activities is the organization, or any part of it, a school? Does the organization provide or administer any scholarship innefits, student aid, etc.?	ing do	/// Atte	(33/4) (85 \ No And, complete schedule
30 31 32 33 34 35 36 Hai sho	Liabilities Accounts payable Contributions, gifts, grants, etc., payable Mortgages and notes payable (attach schedule) Other liabilities (attach schedules) Total liabilities Fund Balances or Net Worth Total fund balances or net worth Total liabilities and fund balances or net worth (line 34 plus line 35) s there been any substantial change in any aspect of your financial activities since the period encount above? 'Yes," attach a detailed explanation. It VI.—Required Schedules for Special Activities is the organization, or any part of it, a school? Does the organization provide or administer any scholarship inentity, student aid, etc.? Has the organization taken over, or will it take over, the facilities of a "for profit" institution?	ing do	/// Atte	(33/4) (83 \times No And, complete schedule A
30 31 32 33 34 35 36 Haishouff" Par	Liabilities Accounts payable	ing do	/// Atte	(33/4 S835 Ves No And, complete schedule A B
30 31 32 33 34 35 36 Haishoulf "Par	Liabilities Accounts payable	ing de	/// Atte	(33/4/5855) And, complete schedule A B C
30 31 32 33 34 35 36 Ha: shc: If "Par 1 2 3	Liabilities Accounts payable	ing de	/// Atte	2321 23314 5835 /es \(\times \) No And, complete schedule A B C D
30 31 32 33 34 35 36 Haishourif Par 1 2 3	Liabilities Accounts payable	ing de	/// Atte	2321 23314 5835 /es \(\times \) No And, complete schedule A B C D E

despite the analysis of the property of the party of the property of the party of t

Form 1023 (Rev. 7-81) Page 6 Part VII.-Non-Private Foundation Status (Definitive ruling only) A .- Basis for Non-Private Foundation Status The organization is not a private foundation because it qualifies as: Kind of organization Within the meaning of Complete Sections 509(a)(1) and 170(b)(1)(A)(i) 1 a church Sections 509(a)(1) and 170(b)(1)(A)(ii) 2 a school Sections 509(a)(1) 3 a hospital and 170(b)(1)(A)(iii) Sections 509(a)(1) and 170(b)(1)(A)(III) 4 a medical research organization operated in conjunction with a hospital 5 being organized and operated exclusively for testing for public safety Section 509(a)(4) being operated for the benefit of a college or university which is owned or operated by Sections 509(a)(1) Part 6 a governmental unit and 170(b)(1)(A)(iv) VII.-B normally receiving a substantial part of its support from a governmental unit or from Sections 509(a)(1) and 170(b)(1)(A)(vi) Part 7 the general public VII.-B normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions) Part 8 Section 509(a)(2) VII.-B being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above Part 9 Section 509(a)(3) VII.-C -Analysis of Financial Support (a) Most re-(Years next preceding most recent tax year) cent tax year (e) Total 19..... (b) 19..... (c) 15""" (d) 19..... 1 Gifts, grants, and contribu-tions received 2 Membership fees received . 3 Gross receipts from admis-sions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513 4 Gross investment income (see instructions for definition) 5 Net income from organization's unrelated business activities not included on line 4 6 Tax revenues levied for and either paid to or spent on be-half of the organization . . . Value of services or facilities value or services or receives furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) 8 Other income (not including gain or loss from sale of cap-ital assets)—attach schedule . 9 Total of lines 1 through 3 . 10 Line 9 minus line 3 . 11 Enter 2% of line 10, column (e) only .

12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include

such grants on line 1 above-(See instructions).

☐ Yes ☐ No

Page 7 Part VII.—Non-Private Foundation Status (Definitive ruling only) (Continued) B .-- Analysis of Financial Support (Continued) 13 If the organization's non-private foundation status is based on: (a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period were more than the amount shown on line 11. (b) Section 509(a)(2).—For each of the years included on lines 1, 2, and 3, attach a list showing the name of and amount received from each person who is a "disqualified person." For each of the years on line 3, attach a list showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payor" includes but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3) Organizations supported by applicant organization: Has the supported organization received a miling or determination letter that it is not a private to-undation by reason of section 509(a)(1) or (2)? Name and address of supported organization Yes □ No No. 13 A98 L W | Yes C) No To what extent are the members of your governing board elected or appointed by the supported organization(s)? What is the extent of common supervision or control that you and the supported organization(s) share? To what extent do(es) the supported organization(s) have a significant voice in your investment policies, the making and timing of grants, and in otherwise directing the use of your income or assets? Does the mentioning of the supported organization(s) in your governing instrument make you a trust that If "Yes," explain. What portion of your income do you pay to each supported organization and how significant is the support to each? To what extent do you conduct activities which would otherwise be carried out by the supported organization(s)? Explain why these activities would otherwise be carried on by the supported organization(s). is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other

than one who is a disqualified person solely because he or she is a manager) or by an organization which

is not described in section 509(a)(1) or (2)?

If "Yes," explain.

Part VIII .- Basis for Status as a Private Operating Foundation

If the organization	

(a) bases its claim to private operating foundation status on normal and regular operations over a period of years; or

(b) Is newly created, set up as a private operating foundation, and has at least one year's experience:

provide the information under the income test and under one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends on its normal and regular operations as described in (a) above, attach a schedule similar to the one below showing the data in tabular form for the three years next preceding the most recent tax year.

		7
	Income Test	Most recent
2	Adjusted met income, as defined in section 4942(f)	
	(a) Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule)	
	(b) Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule)	
	(c) Amounts set aside for specific projects which are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)	
	(d) Total qualifying distributions (add lines 2(a), (b), and (c))	
3	Percentage of qualifying distributions to adjusted net income (divide line 2(d) by line 1—percentage must be at least 85%).	
	Anada iest	%
4	Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)	
5	empt purposes (attach statement describing corporation)	
6	and 5) are qualifying assets (add lines 4 and 5) .	
7	A CONTRACTOR OF THE PROPERTY O	
8	Percentage of qualifying assets to total assets (divide line 6 by line 7-percentage must exceed 65%).	
	Endowment Test	%
9	Value of assets not used (or held for use) directly in carrying out exempt purposes:	
	(a) Monthly average of investment securities at fair market value	
	(b) Monthly average of cash balances	
	(c) Fair market value of all other investment property (attach schedule)	***************************************
	(d) Total (add lines 9(a), (b), and (c)).	
10	Subtract acquisition indebtedness related to line 9 items (attach schedule)	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
11	Balance (subtract line 10 from line 9(4))	
12	Balance (subtract line 10 from line 9(d))	
	For years beginning on or after January 1, 1976, multiply line 11 by a factor of 31/3 % (3/3 of the applicable percentage for the minimum lands of the special percentage for the sp	
	plicable percentage for the minimum investment return computation under section 4942(e)). Line 2(d) above must equal or exceed the result of this computation.	
	Support Test	
13	Applicant progration's support as defined in section (2004)	
14	Applicant organization's support as defined in section 509(d). Subtract arrount of gross investment income as defined in section 509(e).	
15	Support for purposes of section 4942(j)(S)(B)(iii) (subtract line 14 from line 13).	
16	Support received from the general public, five or more exempt organizations, or a combination of these sources (attach schedule)	
17	For persons (other than exempt organizations) contributing more than 1% of line 15, enter the total amounts that are more than 1% of line 15.	
18	Subtract line 1/ from line 15	
13	rescentage of total support (divide line 15 by line 15—must be at least 85%)	
	line 15?	% Yes □ No
21	Newly created organizations with less than one year's experience: Attach a statement explaining how planning to satisfy the requirements of section 4942(j)(3) for the income test and one of the supplements year's operation, include a description of plans and arrangements, press clippings, public announce for funds, etc.	the organization is

valed a conference and a later to the conference of the conference

(b) If you want this application considered as a request for approval of grant procedures in the event we determine that you are a private foundation, check here

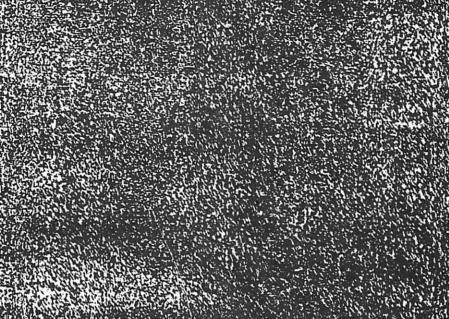
SCHEDULE B .- Organizations Providing Scholarship Benefits, Student Aid,

	Solicites, Student Aid, etc. to Indi	Viduals (Continued)
2		cifically explain whether
3	Indicate the number of grants you anticipate making annually	
4	List the names, addresses, duties, and relevant background of the members of your selection commisselections in any way on the employment status of the applicant or any relative of the applicant, findings been any direct or indirect relationship between the members of the selection committee and the whether relatives of the members of the selection committee are possible recipients or have been twelfth.	care whether there is or
 5	Describe any procedures you have for supervising grants, such as obtaining reports or transcripts, we procedures you have for taking action if the terms of the grant are violated.	
·	procedures you have for taking action if the terms of the grant are violated.	
	SCHEDULE C.—Successors to "For Profit" Institutions	
L	What was the name of the predecessor organization and the nature of its activities?	
2	Who were the owners or principal stockholders of the produced the prod	
	Who were the owners or principal stockholders of the predecessor organization? (If more space is need Name and address	led, attach schedule.)
		Share or Interest
_		
8	Describe the business or family relationship between the owners or principal stockholders and principal ecessor organization and the officers, directors, and principal employees of the applicant organization.	mplayees of the pred-
	(a) Attach a copy of the agreement of sale or other contract that sets forth the terms and conditions of sor organization or of its assets to the applicant organization.	
	(b) Attach an appraisal by an independent qualified expert showing the fair market value of the facilities	

Attach a statement of assets showing the fair market value of your assets and the portion of the assets directly devoted to

- 6 In what way are the home's residential facilities designed to meet some combination of the physical, emotional, recreational, social, religious, and similar needs of the aged?
- 8 Attach a sample copy of the contract or agreement the organization makes with or requires of its residents.

Form 1023 (Rev. 7–81)	Page 14
SCHEDULE F Litigating Organizations (Public Interest Law Firms	and Similar Organizations)
Will the organization conform to the guidelines for organizations engaged in litigation internal Revenue Service in Rev. Proc. 71–39, 1971–2 C.B. 575, and Rev. Proc. 75–1: If "No," explain.	activities issued by the
ir no, explain.	
	- PT PY, All and All a
What is the organization's area of public interest or concern?	
Is the organization set up primarily to try the case of a particular person or prosecut action?	e a particular naure of Yes No
4 What are the organization's criteria for selection of cases?	SERVICE AND A SECURITY OF THE SERVICE OF THE SERVIC
5 in what cases has the organization started legal proceedings and in what other ca Describe the legal issues involved in each case and explain how they relate to the or	ses is it preparing to start proceedings? genization's area of comeem.
6 (a) Composition of the organization's board of directors or trustees:	
Name and address	Business or Occupation
(b) Will any of the attorneys hired by the organization be a trustee or member of the organization or be associated in the practice of law with any such trustee of if "Yes," explain.	the board of directors of remember? Yes No
7 Does or will the organization share office space with a private law firm?	Yes No
If "Yes," explain.	*
8 Does or will the organization receive fees for its professional services? If "Yes," explain.	Yes No
SCHEDULE G.—National or International Amateur Sp	orts Competition
1 Does your organization directly or indirectly provide any facilities or equipment for letes engaged in national or international sports competition?	the use of amateur atta-
2 How do you foster national or international sports competition?	



The state of the s

A CONTRACTOR OF THE PROPERTY O

BOVENBER 30

Addition of the contract of the contract of

BREINER & BODIAN
CERTIFIED PUBLIC ACCOUNTANTS
425 BROADHOLLOW ROAD
MELVILLE NEW YORK 11746
(816) 249-3900

(212) 895-500L

August 15, 1983

jsenix Association p. 0. Box 7 El Cerrito, California, 94530

gentlemen:

We have reviewed the accompanying balance should of Usenix association as of November 30, 1982 and 1981, and the related statements of income, members' equity and changes in financial position for the years then ended, in accordance with standards established by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Usenix Association.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an examination in accordance with generally accepted auditing standards, the object of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on Our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

Bury truly yours,

Certified Public Accountants

BREINER & BODIAN

是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们也会会会会会会会会会会会会会会会会会会会会会会会会会会 第一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们就是一个时间,我们

USENIX ASSOCIATION

NOVEMBER 30, 1982

INDEX

Review Report	Page	3
Balance Sheet		
Income Statement		2
		3
Statement of Changes in Financial Position		4
Note to Financial Statements		_
		=

BALANCE SHEET

	<u> 1</u>	November 3	<u>o</u> ,
	190	82	1981
A	SSETS		
Current Assets: Cash in Bank Investments Prepaid Convention Expenses Prepaid Office Expenses Deferred Charges Other Receivables	\$ 41.4 34.7 10.6 4.4	766 000 175	7,690 35,195 10,500 - 3,000
	\$ 95,1	.34 \$	56,385
LIABILITIES AND Current Liabilities: Accrued Expenses			
Deferred Income	\$ -		11,091
Taxes Payable	4,8		5,536
	22,3		27,414
Members' Equity:			
Members' Equity - Beginning Net Income Members' Equity - Ending	28,9 43,8 72,7	24	6,298 22,673 28,971
	\$ 95,1	34 \$	56,385

[&]quot;See Accountants' Review Report"

INCOME STATEMENT

	Year E Novemb	
Income:	1982	1981
Dues Revenue	\$ 58,834	2 21
Sales-Software	\$ 50,654	\$ 64,943
Convention Revenue (Note 1)	\$ \frac{74.097}{132.931}	432 16,970
Expenses:	3 132,931.	\$ 82,345
Computer Services Newsletter Production Stationery, Printing & Postage Office Supplies & Expenses Office Management Fees Conferences & Conventions Professional Fees Travel & Entertainment Personnel Expense Insurance Software Expense Rent Telephone Bank Charges Miscellaneous Operating Income	\$ 10,841 9,100 5,472 1,892 6,900 3,500 1,687 15,249 10,340 2,559 2,874 842 570 80 71,906	\$ 5,495 9,998 3,371 1,553 4,893 10,660 14,551 3,782 7
Other Income:	61,025	28,035
Dividends Income Before Income Taxes	4,609 65,634	5,435 33,470
Income Taxes:	9	
Federal Income Tax N. Y. State Franchise Tax N. Y. City General Corporation Tax Delaware Franchise Tax	9,912 5,972 5,906 20 21,810	4,731 3,045 3,011 10 10,797
Net Income	\$ 43.824	\$ 22,673

[&]quot;See Accountants' Review Report"

USENIX ASSOCIATION

STATEMENT OF CHANGES IN FINANCIAL POSITION

Sources of Working Capital:	Yea <u>Nov</u> 1982	r Ended ember 30, 1981
Working Capital Provided by Operations Increase in Working Capital	\$ 43,824 \$ 43,824	\$ 22,673 \$ 22,673
Changes in the Components of Working Capital:		
Cash in Bank Investments Prepaid Convention Expenses Prepaid Office Expenses Deferred Charges Other Receivables Increase in Current Assets Current Liabilities:	\$ 33,794 (429) (500) 4,475 (3,000) 4,409 38,749	\$ 6,574 14,240 10,500 - 3,000 - 34,314
Accrued Expenses Deferred Income Income Taxes Payable Increase (Decrease) in Current Liabilities Increase in Working Capital	(31,091) (691) 6,707 (5,075) \$ 43,824	915 1,494 9,232 11,641 \$ 22,673

[&]quot;See Accountants' Review Report"

USENIX ASSOCIATION

NOTE TO FINANCIAL STATEMENTS

Note 1:

The records maintained for the conventions and conferences held by Usenix Association have not been reviewed by us.

Usenix Association advances the convention attendance fees remitted by its members to the convention chairman who pays for hotels, speakers, updating literature and other related expenses. The balance of attendance fees collected over expenses incurred is presented on the income statement as convention Revenue.

"See Accountants' Review Report"

State of Belaware



Office of Secretary of State

I, GLENN C. KENTON, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF USENIX ASSOCIATION FILED IN THIS OFFICE ON THE TWENTY-FIRST DAY OF FEBRUARY. A.D. 1984, AT 2 D'CLOCK P.M.

11111111111

Glenn C. Kenton, Secretary of State

AUTHENTICATION:

10196209

DATE:

03/03/1984

840520-440

CERTIFICATE OF AMENDMENT

OF

CERTIFICATE OF INCORPORATION

OF

USENIX ASSOCIATION

Usenix Association, a corporation organized and existing under the laws of the State of Delaware, hereby certifies as follows:

- 1. That the board of directors of said corporation, in a unanimous consent to action dated becember 30, 1983, passed a resolution setting forth an amendment to its Certificate of Incorporation, declaring its advisability and calling a subsequent meeting of the board of directors of said corporation for the consideration thereof, said meeting, to be held on a date not earlier than fifteen days and not later than sixty days from date on which the aforementioned resolution had been passed.
- 2. That thereafter on January 20, 1984, at 3:00 P.M., pursuant to such call and to due and written notice thereof given to each of the board of directors more than 15 days prior to such date, all as required by the by-laws of the corporation, a special meeting of the board of directors was held and there were present at such meeting a majority of all the members of the board of directors of the corporation, to wit, all of the total number of 4 directors.
- 3. That at said meeting a vote of the board of directors was taken for and against the amendment to the Certificate of Incorporation, said amendment being as follows:

RESOLVED, that the Certificate of Incorporation of this corporation be amended by changing the Article thereof number "3.1" so that, as amended, said Article shall be and read as follows:

"The principal purpose of this corporation is to provide educational benefits, including the exchange and communication of research and technological ideas pertaining to Unix and Unix related computer systems."

RESOLVED FURTHER, that Article 3.2 be amended to read in its entirety as follows:

"This corporation is organized and operated exclusively for charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code ("the Code"). Notwithstanding any other provision of these articles,

the corporation shall not carry on any activities other than those permitted of a corporation which is (a) exempt from federal income tax under section 501(c)(3) of the Code and (b) eligible to receive deductible contributions under section 170(c)(2) of the Code. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corportion shall not participate or intervene in any political campaign statements) on behalf of any candidate for public office. The property of this corporation is irrevocably dedicated to charitable purposes and no part of its net income or assets shall ever inure to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, or all debts and liabilities shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under section 501(c)(3) of the Code.

4. That at said meeting of the board of directors eight (8) of the total number of eight (8) directors of the corporation, voted in favor of said amendment.

IN WITNESS WHEREOF, said corporation has caused this certificate to be signed by Lou Katz, its President, and attested by Lewis Law, its Secretary, this 10 day of February 1984.

Jan Lat

Lou Katz, President

all the second of the second s

ATTEST:

By Louis Law, Secretary

CERTIFICATE OF INCORPORATION OF

USENIX ASSOCIATION

(A Delaware Corporation)

I, the undersigned, in order to form a nonprofit nonstock corporation for the purposes hereinafter stated, under and pursuant to the provisions of the General Corporation Law of the State of Delaware, being Chapter I of Title 8 of the Revised Code of 1953, as amended by Chapter 50 of the Laws of 1967, and Acts supplemental thereto, do hereby certify as follows:

1. NAME.

The name of the Corporation (the "Corporation") is USENIX ASSOCIATION.

2. REGISTERED OFFICE AND AGENT.

The registered office of the Corporation is to be located at 306 South State Street, in the City of Dover, in the County of Kent, in the State of Delaware. The name of its registered agent at that address is the United States Corporation Company.

3. PURPOSES AND POWERS.

- 3.1 The object and purpose of the Corporation is to engage in any lawful act or activity for which a non-stock, nonprofit corporation may be organized under the General Corporation Law of Delware.
- and generality of Section 3.1, but in furtherance thereof, the Corporation shall have the purposes and objects to foster the development, free exchange and communication of information and ideas pertaining to computer systems among the holders of licenses and sublicenses for software obtained from Western Electric Company, including, but not restricted to UNIX, all subject to the terms of the several licenses and sublicenses of such holders.

The Corporation shall have the following powers, in addition to those powers granted by the General Corporation Law of Delaware, and in furtherance of the Corporation's objects and purposes, to the extent permitted by law:

3.2.1 Make (i) grants to organizations which are exempt from income tax under section 501(c)(3) of the United States Internal Revenue Code of 1954 and to nonprofit organizations which are involved with

computer systems, or (ii) contributions which are deductible under section 170(c)(l) of such Code, as such sections and such Code may be amended, for the purpose of carrying out any one or more of the purposes set forth in sections 3.1 and 3.2.

3.2.2 In the event of a liquidation, dissolution, termination or winding up of the Cerporation (whether voluntary, involuntary or by operation of law), none of the property or assets of the Corporation shall be made available in any way to any individual, corporation, or other organization, except to either a nonprofit corporation or other organization which is involved with computer systems or to corporations or other organizations located in the United States which qualify as exempt from income tax under section 501(c)(3) of the United States Internal Revenue Code of 1954, as the same may be amended.

4. INCORPORATOR.

4.1 The name and mailing address of the incorporator is:

Name

Address

Robert A. Jacobs

Box 1803 Grand Central Station New York, New York 10163 4.2 The powers of the incorporator are to terminate upon the filing of this Certificate of Incorporation in the manner required by the General Corporation Law of Delaware.

5. DIRECTORS.

5.1 The names and addresses of the persons who are to serve as Directors are as follows:

Name	Address
Lou Katz	Columbia University Department of Pharmacology 630 W. 168th Street New York, N.Y. 10032
Ira Fuchs	City University of N.Y. 535 E. 80th Street New York, N.Y. 10021
Melvin Ferentz	Rockefeller University 1230 York Avenue New York, N.Y. 10021

- 5.2 The affairs of the Corporation shall be managed and all powers of the Corporation shall be exercised by the Board of Directors, except as otherwise provided by law, but the Directors shall act only as a Board and the individual Directors shall have no power as such.
- 5.3 The Corporation shall not have authority to issue any capital stock.

- 5.4 The number of directors which shall constitute the whole Board shall be fixed by the By-laws, but in no case shall the number be less than three.
- 5.5 Election of Directors, their term of office, quorum and voting requirements, classes of Directors, and filling of vacancies shall be as provided by the Bylaws.

6. BY-LAWS.

which shall set forth the procedures for the election of Members and Directors of the Corporation, and may contain such other provisions for the regulation of the affairs of the Corporation as from time to time shall be deemed advisable. Such By-laws, to the extent permitted by law and this Certificate of Incorporation, are to be adopted in the first instance by the persons named in section 5.1 to serve as Directors, and thereafter the Board of Directors may from time to time make, amend, or repeal by-laws; provided, that any By-law made, amended or repealed by the Board of Directors may be amended or repealed, and any By-law may be made, by the Members.

6.2 The admission of all persons to member-ship and participation in the Corporation, the conditions of membership and participation, the rights and obligations of Members and Participants and the classification of Nembers and Participants, if any, shall be as provided in the By-laws.

6.3 The funds, assets and private property of the Members, Participants, Directors and officers of the Corporation shall not be subject to the payment of corporate debts to any extent whatsoever.

IN WITNESS WHEREOF, I have signed this Certificate of Incorporation this 25th day of November 1980.

Robert A. Jacobs

405 Lexington Avenue

New York, New York 10174

0467b

BOOK 0 69 PAGE 109



State of DELAWARE

Office of SECRETARY OF STATE

I. Glenn C. Kenton Secretary of State of the State of Deliverare, do hereby certify that the above and foregoing is a true and correct copy of Certificate of Incorporation of the "USENIX ASSOCIATION", as received and filed in this office the twenty-sixth day of November, A.D. 1980, at 9 o'clock A.M.

In T	Testimony When	eot, I have h Describes	execunto set my twenty-sixth	heconst clary
	•	100 1 × 1000	the year of our	4.
	one thousand	rine hundred ar	nd eighty.	
	RECEIVED FOR REC	222		
چې د او د ا	20.26 AD. 1		a C. KENFO	/ ≥1
25	lione.		Centon. Secretary of State	

70 Pine Street, New York, New York 10005 Executive Offices

United States Corporation Company

306 South State Street, Dover. Delaware

Albany, N. Y.
Carson Cily, Nev.
Chicago, Ill.
Jersey City, N. J.

St. Louis, Mo. Washington, D. C. Los Angeles, Cal. Philadolphia, Pa.

NDEXED

STATE	C.	DELAWARE	1
KIMT			;

RECORED to the Office for the Recording of Deeds, Be et Dover, la said for the soid County of Kent, in Corp Record O Vil 69 Pass 103 the the OCCC day of Aprander A. D. 1980 WITHESS my Hand and ine Seal of said office.

RED LED

NOV 26 1980 9.4.17.

SECRETARY OF STATE

USENIX ASSOCIATION (A Delaware Non-Profit, Non-Stock Corporation) By-Laws

ARTICLE 1

ACTIVITIES

1.1. Activities

To achieve its purposes, the Corporation may:

1.1.1. Meetings

Conduct general meetings, discussion groups, forums, panels, lectures and other similar programs concerned with the development, exchange and communication of research and technological information and ideas pertaining to UNIX¹ and UNIX-related computer systems.

1.1.2. Publications

Publish through its Newsletter and other publications the results of its members investigations and other information relevant to the purposes of the Corporation.

1.1.3. Software Distribution

Collect software and distribute said software to its members for use on their systems.

1.1.4. License Verification

Verify licenses of members for the purpose of administering the services of the Corporation.

1.1.5. Other Activities

Establish and promote other activities consistent with its purpose for the benefit of its members.

I hereby certific that this is a hove copy of the Usering Association's surent Bylams.

Ochonal K. Schener may 11, 1989 Director

¹UNIX is a Trademark of Bell Laboratories.

DEFINITIONS

2.1. Defined Torms

As used herein, the following terms shall have the meanings set forth below:

2.1.1. The Corporation

USENIX ASSOCIATION, a Delaware non-profit, non-stock corporation.

2.1.2. Member's Representative

The employee or principal of a Member designated to serve as that Member's official spokesman at any function of the Corporation and to cast that Member's vote on all matters as to which the Member may have the right to vote.

2.1.3. Voting Member

Any Member who has been granted voting rights by Section 3.8.

MEMBERGHIP

3.1. Classes of Membership

Four classes of membership are provided. Benefits and qualifications for each class shall be determined by the Board of Directors.

3.1.1. Student Member

Any full time student is eligible to become a Student Member.

3.1.2. Individual Member

Any person who or organization which has a bona fide interest in the purposes of the Corporation is eligible to become an individual Member.

3.1.3. Institutional Member

Any person who or organization which has a bona fide interest in the purposes of the Corporation is eligible to become an institutional Member.

3.1.4. Supporting Member

Any person who or organization which has a bona fide interest in the purposes of the Corporation is eligible to become a Supporting Member.

3.2 Application for Membership

An Organization or person desiring to become a Member shall submit a written membership application to the Corporation, addressed to the Secretary or his designated assistant. The completed application shall provide such information as shall from time to time be prescribed by the Board of Directors.

3.3. Qualification as Member

The Board of Directors shall establish procedures for review of each membership application. The applicant shall be notified of approval or rejection within thirty days after receipt of application.

3.4. Obligations of all Members

Each Member shall abide by the By-Laws and the rules and regulations of the Corporation as they may from time to time appear. All Members shall respect licensing obligations.

3.5. Grounds for Loss of Membership

A Member shall lose his membership within thirty days after receiving written notice from the Secretary that the Board shall have determined that the Member has falled to abide by the By-Laws or rules and regulations of the Corporation (such notice to state the basis for revocation of membership).

3.6. Appeal

Within ninety days of the receipt of notice sent pursuant to section 3.5, the recipient Member may appeal in writing (addressed to the President) to the Board of Directors to have the notice set aside. The only bases upon which such appeal may be made shall be:

S.6.1. Invalid Grounds

Proof satisfactor, to the Board that the ground(s) set forth in the notice is (a e) not valid, or

3.6.2. Extenuating Circumstances

A reasonably detailed statement of extenuating circumstances. The Board of Directors shall act upon an appeal within ninety days of its receipt and shall notify the appellant in writing of its decision within thirty days thereafter.

3.7. Withdrawal

A member may voluntarily withdraw from the Corporation at any time by giving written notification to the Secretary signed by the Member or Member's Representative of the desire to so withdraw. Such withdrawal shall become effective upon receipt thereof by the Secretary.

3.8. Rights of Members

The right to vote for the election of members of the Board of Directors and officers and to vote on all issues is conferred solely upon Individual, Institutional and Supporting Members. Only a Voting Member or Member's Representative shall be eligible to be a member of the Board of Directors or to hold elective office in the Corporation.

3.9. Membership Dues

The amount of dues to be paid by members of the Corporation shall be set by the Board of Directors. Dues shall be due and payable on a schedule set by the Board.

DIRECTORS

4.1. Powers

All corporate powers shall be exercised by the Board of Directors, except as otherwise expressly provided by law or by the Certificate of Incorporation or by these By-Laws, but the directors shall act only as a Board and the individual directors shall have no power as such. Among such powers are:

4.1.1. Corporate Policy

The Board of Directors shall develop determine and prosecute corporate policy.

4.1.2. Decisions of Mombers

The Board of Directors shall interpret and implement the decisions of the Members.

4.1.3. Budget

The Board of Directors shall approve the Corporation's annual budget and engage an accounting firm to examine the Corporation's financial records and to prepare all necessary tax returns and information statements.

4.1.4. Vacancies

The Board of Directors shall fill all vacancies in any office or on the Board of Directors for the unexpired term of the previous holder of such office or seat on the Board of Directors, provided that any officer or director so elected shall be subject to removal by the Members and the Board of Directors shall not have any power to reelect any officer or director who may have been removed by the Members. If there is a vacancy in the office of the President, the Vice President shall assume that office and the Board of Directors shall fill the thus vacated office of Vice President

4.2. Number, Term of Office and Qualification

The number of directors of the Corporation shall be eight. The Corporation's President, Vice President, Secretary and Treasurer shall automatically become directors when elected to their office. In addition to the aforementioned officers, the Board of Directors shall have four other directors. Any eligible person may be reelected as a director one or more times. The term of office of each director shall begin at the Annual Meeting following his election and end at the Annual Meeting of the next even numbered year. The term of office of any director may be terminated at any

time, with or without cause, by an affirmative vote of 2/3 of the votes cast by Members entitled to vote and who shall have voted thereon, but in no case shall an officer or director be removed unless 1/3 of the total membership entitled to vote casts votes in favor of the removal.

4.3. Resignations

Any Director may resign at any time, in writing, by notifying the Board of Directors or the President or the Secretary of the Corporation. Such resignation shall take effect at the time therein specified, and, unless otherwise specified, the acceptance of such resignation shall not be no essary to make it effective.

4.4. First Meeting

Each duly elected Board of Directors shall hold its first meeting for the purpose of organization and the transaction of other business, if a quorum be present, without notice of such meeting, on the same day and at the same place as the Annual Meeting next occurring after the election of said Board of Directors or as soon as practicable after such Meeting.

4.5. Regular and Special Meetings

Meetings of the Board of Directors shall be held at such places, within or without the State of Delaware, and times as may be fixed from time to time by resolution of the Board of Directors. The President or the Secretary may call, and upon written request signed by any three directors the Secretary shall call, special meetings of the Board of Directors. Any Meeting of the Board of Directors may be held within or without the State of Delaware, as designated in the notice or waiver of notice of such meeting.

4.6. Notice of Meetings

Notice of meetings of the Board of Directors shall be in writing, signed by the President or the Secretary, and shall be sent to each director by mail addressed to his last known address, being placed into the mail at least ten days before the time designated for such meeting.

4.7. Waiver of Notice

Any meeting of directors and any action otherwise properly taken thereat shall be valid if notice of the time, place and purposes of such meeting shall be waived in writing before, at or after such meeting by all directors to whom timely notices were not sent as provided in these By-Laws.

4.8. Consent

Any other provisions of these By-Laws to the contrary notwithstanding, any action required or permitted to be taken at any meeting of the Board of Directors or of any committee may be taken without a meeting, if prior to such action a written consent thereto is signed by all members of the Board or of such committee, as the case may be, and such written consent is filed with the minutes of proceedings of the Board of Directors.

4.9. Quorum

Four directors in office, personally present, shall be necessary and sufficient to constitute a quorum for the transaction of business at any meeting of the Board of Directors, but a smaller number may adjourn any such meeting to a later date. Notice of such adjourned meeting shall be given by mail to each director not present at such meeting, the notice being addressed to his last known address and placed into the mail at least ten days before the time designated for such meeting.

4.10. Action by Majority Vote

Except as otherwise expressly required by law or by these By-Laws. the act of 4 or more directors who are a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.

4.11. Vote to Fill Vacancies

Any vacancy in the Board of Directors may be filled for the unexpired term, in accordance with section 4.1.4 by a majority vote of the remaining directors, though less than a quorum.

4.12. Submission of Matter to Mail Vote of the Mcmbers

The Board of Directors may submit any matter to a mail vote of the Members, when required or deemed advisable or desirable by the Board of Directors. Any such mail vote shall be pursuant to Article 9. The membership vote shall be binding upon the Board of Directors only if at least 1/3 of all members entitled to vote upon the issue shall vote. If less than 1/3 of voting members vote, the issue may be decided by the Board of Directors.

OFFICERS

5.1. Officers

The officers of the Corporation shall be a President, a Vice President, a Secretary and a Treasurer, each to have such duties or functions as are provided in these By-baws or as the Board of Directors may from time to time determine. One person may not hold any two or more of the foregoing offices.

5.2. Nomination and Elections

Nominations and elections shall be in accordance with Article 7.

5.3. Term

The term of office of each officer shall begin at the Annual Meeting following his election and end at the Annual Meeting of the next even numbered year. The term of any officer may be terminated at any time, with or without cause, by an affirmative vote of 2/3 of the votes cast by Members entitled to vote and who shall have voted thereon, but in no case shall an officer be removed unless 1/3 of the total membership entitled to vote casts votes in favor of the removal.

5.4. Resignations

Any officer may resign at any time, in writing, by notifying the Board of Directors or the President or the Secretary of the Corporation. Such resignation which automatically includes resignation from the Board of Directors, shall take effect at the time therein specified, and, unless otherwise specified, the acceptance of such resignation shall not be necessary to make it effective.

5.5. Vacancies

A vacancy in any office caused by death, resignation, removal, disqualification or other cause may be filled in accordance with section 4.11 for the unexpired portion of the term by the Board of Directors at any regular or special meeting.

5.6. The President

The President shall be the chief executive officer of the Corporation and shall have general supervision over the affairs of the Corporation, subject, however, to the control of the Board of Directors. He shall, if present, preside at all Annual Meetings, and at all meetings of the Board of Directors. In general, he shall perform all the duties incident to the office of the chief executive officer of a corporation and such other duties as are provided for in these Bylaws and as from time to time may be assigned to him by the

Board of Directors.

5.7. The Vice President

At the request of the President, or in his absence, the Vice President shall perform all the duties of the President and in so acting shall have all the powers of and be subject to all the restrictions upon the President. The Vice President shall perform such other duties as may from time to time be assigned to him by the President or by the Board of Directors.

5.8. The Secretary

The Secretary shall act as Secretary of all meetings of the Board of Directors, and of the Members of the Corporation, and shall keep the minutes thereof in the proper book or books to be provided for that purpose; he shall cause all notices required to be given by the Corporation to be duly given and served; he shall have charge of the other books, records and papers of the Corporation; he shall cause the reports, statements and other documents required by law to be properly kept and filed; he shall see that a current list of Members is maintained; he shall be responsible for processing membership applications; and he shall, in general, perform all the duties incident to the office of Secretary and such other duties as may from time to time be assigned to him by the Board of Directors or by the President.

5.9. The Treasurer

The Treasurer shall collect, and keep account of all moneys received and expended for the use of the Corporation; he shall deposit sums received by the Corporation in the name of the Corporation in such depositories as shall be approved by the Board of Directors.

COMMITTEES

6.1. Committees

By a majority vote, the Board of Directors may from time to time create or terminate standing and ad hoc committees and may determine the names of such committees and the qualification of the members of such committees; and, to the extent permitted by law, may delegate the powers and duties of the Board of Directors to such other committees, and, to such extent, may otherwise determine such powers and duties. The Board of Directors may elect the members of such committees or may authorize the President and/or any other officer or officers to select the members of any such committee.

ELECTION OF OFFICERS AND DIRECTORS

7.1. Nominations

No later than nine months preceding the Annual Meeting in every even numbered year, the Board of Directors shall notify Members of the names of Voting Members to serve as a Noninating Committee. Such Committee shall present names of candidates for each Officer and for the Directors to the Members for election. Nominations shall close six months after the date of notification to the members of the composition of the Nominating Committee, Nominations for each Office and Directorship may also be made by any five members. All nominations must bear the signature of at least five Voting Members.

7.2. Elections

Whenever the Officers or Directors are to be elected by the Members, they shall be elected by a plurality of the votes by mail ballot by the members entitled to vote in the election. Within four weeks following the close of nonlinations, the Secretary shall cause to be compiled and mailed to all Voting Members a ballot which includes a brief summary of the qualifications of each candidate. The balloting shall be conducted in accordance with the provisions of Article 9. The newly elected Officers and Directors will be informed within one week of the results of the election and the date their term begins.

ANNUAL MEETING

8.1. Date of Meeting

The date of the Annual Meeting shall be established by the Board of Directors. At least one month in advance of the meeting date the Board of Directors will notify the Members of the date and time of the Annual Meeting.

ARTICLAS 9

VOTING

9.1. Mail Voting

All voting by the Members shall be conducted by mail.

9.2. Eligibility

Except as provided by law, every Voting Member of record as of the date of entry of a ballot into the mails shall be entitled to one vote.

9.3. Voting Procedures

On all questions to be submitted to a ballot of the Members, the Secretary shall designate a date for the ballot to be placed in the mails. Each ballot must bear a due date not less than two nor more than four weeks after the date of entry of the ballot into the mails. The ballots will be counted within two weeks following the due date. No ballots received after that time will be counted, regardless of postmark. The results of the vote will be announced immediately to the Board of Directors.

9.4. Authentication of Ballots

The Board of Directors shall establish procedures to authenticate the ballots.

CONTRACT, CHECKS, DRAFTS, HANK ACCOUNTS, ETC.

10.1. Execution of Contracts

The Board of Directors, except as otherwise provided in these By-Laws, may prospectively or retroactively authorize any officer or officers, agent or agents, in the name and on behalf of the Corporation to enter into any contract or execute and satisfy any instrument, and any such authority may be general or confined to specific instances. Any contract whose dollar value exceeds an amount set by the Board of Directors must be specifically authorized for that value by the Board of Directors.

10.2. Checks, Drafts, etc.

All checks, drafts and other orders for payment of money out of the funds of the Corporation, if less than a limit established by the Board of Directors, shall be signed on behalf of the Corporation by any one officer, normally the Treasurer. For amounts equal to or greater than the established limit, said instruments shall be signed by two Officers.

10.3. Deposits

The funds of the Corporation not otherwise employed shall be deposited from time to time to the order of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.

BOOKS AND RECORDS

11.1. Books and Records

There shall be kept at a place to be designated by the Tre .surer correct books of account of all the business and transactions of the Corporation. If the books and records are to be kept at a place other than the principal place of employment of the Treasurer, Treasurer shall notify the Fresident and Secretary in writing of the location of said books and records.

SEAL.

12.1. Seal

The Board of Directors shall provide a corporate seal which shall be in the form of a circle and shall bear the full name of the Corporation and the year of its incorporation.

AMENDMENTS OF BY-LAWS

13.1. Amendments by Members

These By-Laws, or any one or more of the provisions thereof, may be amended by changing, altering, suspending, supplementing or repealing the same, by an affirmative vote of \$2/3 of the votes east by Members entitled to vote and who shall have voted, but only in accordance with a proposed amendment duly published and mailed to Voting Members at least thirty days prior to the date of entry of the ballot into the mails. In no case shall an amendment by members be carried by a vote of less than 1/3 of total membership entitled to vote. Conduct of voting shall be in accord with Article 9.

13.2. Amendments by Directors

These By-Laws or any one or more of the provisions thereof may, except for this article, also be amended by changing, altering, suspending, supplementing or repealing the same; by the Board of Directors at any duly constituted regular or special meeting of the Board of Directors, Such an amendment shall require an affirmative vote by at least two-thirds of the entire Board of Directors. Any amendment of these By-laws by the Board of Directors shall at all times be subject to rescission by the Members. The Board of Directors shall not have any power to readept any amendment which may have been rescinded by the Members. When the Board of Directors proposes a change to the Hy-Laws, written notice of the proposed change, including the vote, the proposed change, and pertinent reasons for the change must be distributed by the Secretary to the Members by first-class mail. Negative responses to the proposed change from the Members shall be directed to the Secretary. Thirty calendar days after the mailing the Secretary will tabulate the responses from Members, and the amendment will take effect if fewer than 25 percent of the Members, of mailing record date, have objected. If 25 percent or more object, the amendment shall not take effect until the members have voted on rescinding the by-law. The vote to rescind shall be in accordance with section 13.1.

COMPENSATION OF OFFICERS AND DIRECTORS

14.1. Compensation of Officers and Directors

No part of the income of the Corporation shall inure to the benefit of any Member, Director, or Officer of the Corporation, or any private individual (except that reasonable compensation may be paid for services rendered to or for the Corporation affecting one or more of its purposes), and no Member, Director, of Officer of the Corporation or any private individual shall be entitled to share in the distribution of any of the assets on dissolution of the Corporation.

Table of Contents

Anti-1 1 ACTIVITIES	
Article 1 ACTIVITIES	
1.1 Activities	;
1.1.1 Meetings	
1.1.2 Publications	1
1.1.3 Software Distribution	1
1.1.4 License Verification	1
1.1.5 Other Activities	1
Article 2 DEFINITIONS	2
2.1 Defined Terias	2
2.1.1 The Corporation	2
2.1.2 Member's Representative	S
2.1.3 Voting Member	2
Article 3 MEMBERSHIP	3
3.1 Classes of Mernbership	3
3.1.1 Student Member	3
3.1.2 Individual Member	3
3.1.3 Institutional Member	3
3.1.4 Supporting Member	3
3.5 Application for Membership	3
3.3 Qualification as Member	3
3.4 Obligations of all Members	3
3.5 Grounds for Loss of Membership	4
3.6 Appeal	4
3.6.1 Invalid Grounds	4
3.6.2 Extenuating Circumstances	4
3.7 Withdrawal	4
3.8 Rights of Members	4
3.9 Membership Does	4
Article 4 DIRECTORS	5
4.1 Powers	5
4.1.1 Corporate Policy	5
4.1.2 Decisions of Members	5
4.1.3 Budget	5
4.1.4 Vacancies	5
4.2 Number, Term of Office and Qualification	
4.3 Resignations	5
4.4 First Meeting	6
4.5 Regular and Special Meetings	6
4.6 Notice of Meetings	6
4.7 Waiver of Notice	6
4.8 Consent	6
4.9 Opponim	6

4. 10 Action by Majority Vote	
4.11 Vote to Fill Vacancies	
4.12 Submission of Matter to Mail Vote of the Members	
Article 5 OFFICERS	
5.1 Officers	
5.2 Nomination and Elections	ţ
5.3 Term	
5.4 Resignations	t
5.5 Vacancies	8
5.6 The President	3
5.7 The Vice President	3
5.8 The Secretary	8
5.9 The Treasurer	9
Article 6 COMMITTEES	9
6.1 Committees	10
Article 7 ELECTION OF OFFICERS AND DIRECTORS	10
7.1 Nominations	11
7.2 Elections	11
Article B ANNUAL MEETING	11
8.1 Date of Meeting	12
Article 9 VOTING	12
9.1 Mail Voting	13
9.2 Eligibility	13
9.3 Voting Procedures	13
9.4 Authentication of Ballots	13
Article 10 CONTRACT, CHECKS, DRAFTS, BANK ACCOUNTS	13
E10	14
10.1 Execution of Contracts	14
10.2 Checks, Drafts, etc	14
10.3 Deposits	14
Article 11 BOOKS AND RECORDS	15
11.1 Books and Records	15
Article 12 Stat	16
12.1 Seal	16
Article 13 AMENDMENTS OF BY-LAWS	17
13.1 Amendments by Members	17
13.2 Amendments by Directors	17
Article 14 COMPENSATION OF OFFICERS AND DIRECTORS	18
14.1 Compensation of Officers and Directors	18

Part III - Addendum

- 10(a) The attached information sheet details membership requirements, structure, and fccs.
 - (b) There are no special organized efforts to attract members other than having membership applications easily available at conferences or obtainable by a call to our office staff. The only descriptive literature generally available is the attached information sheet.
 - (c) Conferences and seminars are open to the general public, although members may receive a discounted registration fee. Publications are also generally available to the public and we, in fact, encourage libraries and universities to obtain copies. The only rervices not available to the public are those which contain disclosure material (software or documents) subject to the restrictions of UNIX licenses. These services, such as the distribution tape, are available only to members whose licenses we have been able to verify.

Elliott D. Buchdruker

Certified Public Accountant

Pier 15, The Embarcadero San Francisco, CA 94111 (415) 3 62-6204

USENIX ASSOCIATION San Francisco, California

The accompanying balance sheet of USENIX ASSOCIATION as of November 30, 1983 and the related statements of income and changes in financial position for the year then ended have been compiled by me.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Elliott D. Buchdruker

January 9, 1984

DDRESS				3-30550
SCHEDULE NO			YEAR ENDED	
FORM 1023 - PART I				
OTHER INVESTMENTS:		And in contrast of the Publishers	·	
THE RESERVE FUND	128159	MANAGE .		
DEPRECIABLE ASSETS:	40	and remainded the same of finishments	HALL PRESENT OF THE P	
EDUIPMENT	COST		- Inchical Lawrence	
MIME	749			-
MIME	709		400000000000000000000000000000000000000	
PRINTER	2125	A. PATENCIA		
FURNITURE + EQUIPMENT	6158			
Later and the segment of	10107	MAAN CRE NICHE		-
LESS ACCUMULATED DEPRES.	(1574)	ar annihilation (V) and () is a second	······································	-
	8591	A CONTACT LAND LAND LAND LAND LAND LAND LAND LAND		1
	e'	The state of the s	7576	1
_1		TOWN IS	A STORY - LINE STO	
OTHER ASSETS:		THE PARTY OF THE P		
PREPAID EXPENSE	8808			
		The building burners (7 f.). Description		
		manus approximates and a single section of		
		and granden processing in the second		
-				
				<u> </u>
			 	
			}	
				
				
		,		

USENIX ASSOCIATION BALANCE SHEET NOVEMBER 30, 1983 (Unaudited)

ASSETS

CURRENT ASSETS: Cash in bank: Mechanics Bank First Interstate Bank Marketable securities Accounts receivable Prepaid expense	187 998 \$ 17,185 128,159 3,092 8,808
Total current assets	157,244
FIXED ASSETS, AT COST Less - accumulated depreciation (1,5)	.07
LIABILITIES AND FUND BALANCE	
CURRENT LIABILITIES: Income taxes payable Total current liabilities	\$ 22,521
FUND BALANCE:	22,521
Balance, December 1, 1982 \$72.7 Net income for the year	95
ended November 30, 1983 70,5	19 143,314
	\$165,835

See accompanying notes to financial statements.

USENIX ASSOCIATION STATEMENT OF INCOME FOR THE YEAR ENDED NOVEMBER 30, 1983 (Unaudited)

REVENUE: Membership dues Conference fees Publications, etc. Dividend income Interest income	\$122,174 1\$7,250 10,187 6,392
	326,013
Office management fees Computer Telephone Travel and subsistence Refunds Postage Depreciation Outside services Rent Salaries, clerical Furniture rental Equipment rental Printing and duplicating Office supplies Newsletter Consulting Bad debt Taxes and licenses Interest Tape services Promotion Legal and accounting Insurance	38,169 17,971 5,758 26,676 14,035 1,516 9,865 35,865 35,865 35,381 15,437 6,601 14,623 11,623 11,623 11,700 4,274
Logo sketches and graphics List maintenance Miscellaneous	150 1,139 2,900 215
Net income before taxes Provision for income taxes	223,061 102,952 32,433
NET INCOME	\$ 70,519

See accompanying notes to financial statements.

USENIX ASSOCIATION STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED NOVEMBER 30, 1983 (Unaudited)

SOURCES OF FUNDS: Net income Add - depreciation not requiring a current outlay of cash	\$70,519 . <u>1,516</u> <u>\$72,035</u>
APPLICATION OF FUNDS:	
Purchase of fixed assets Increase in working capital	\$10,107 61,928
	\$72,035
INCREASE (DECREASE) IN WORKING CAPITAL COMPONENTS: Cash Marketable securities Prepaid conference expense Prepaid expense Other receivables Income taxes payable Deferred revenue	\$(24,299) 93,393 (10,000) 4,333 (1,317) (5,027) 4,845
	\$ 61,928

See accompanying notes to financial statements.

USENIX ASSOCIATION NOTES TO FINANCIAL STATEMENTS NOVEMBER 30, 1983 (Unaudited)

1. Summary of Significant Accounting Policies

Marketable securities are recorded at cost. Usenix Association uses the direct charge-off method of recognizing doubtful accounts. Property and equipment are recorded at cost. The Company follows the practice of capitalizing all expenditures for property and equipment in excess of \$200. Depreciation is calculated according to the accelerated cost recovery system for property placed in service after 1980. The lives are comparable to those used under generally accepted accounting principles. For all other property, depreciation is calculated over the estimated useful lives of the assets on both the straight line and the accelerated basis. Conference fees are recorded net of expenses.

USENIX ASSOCIATION

Financial Statements
November 30, 1983

The second secon

OFFICERS
LOU RAZZ
ANDROW
IOHN L DONNELLY
INTERNATION
LEWIS LAW
SOMEON
THOMAS FERRIN

Trasser

USENIX Association

P.O. Box 7 • El Cerrito, CA 94530 • (415) 528-UNIX

DIRECTORS
BRUCE 5. BORDEN
ALAN G. NEMETH
IN-WARAH K. SCHERRER
WALDO M. WEDEL

ASSICIATION OFFICE
BEITY 1 MADDEN
Office Manager
ANITA WHITE

USENIX Association Services and Benefits

The USENIX Association is a not-for-profit organization of individuals and institutions with an interest in UNIX* and UNIX-like systems and the C programming language. It is dedicated to fostering the development and communication of research and technological information and liteas pertaining to UNIX and UNIX-related systems. The Association sponsors semiannual technical meetings, produces and distributes a newsletter called (lagin; and serves as coordinator of a software exchange via its "Software Distribution Tapes".

The Association began several years ago to meet the needs of UNIX users and system maintainers who met periodically to discuss problems and exchange ideas concerning UNIX. The USENIX Association was incorporated in 1979 to better handle the volume of services needed by its members. It is governed by an elected Board of Directors.

There are 4 classes of membership in the USENIX Association, differentiated primarily by the fees paid and services provided. There is a detailed description of the membership classes on the reverse side.

The USENIX Association offers several services to its members:

- Mailing of the newsletter to the mombers six times a year
- Offering of various UNIX publications and technical information for purchase
- * Presentation of technical meetings twice a year and single-topic seminars periodically
- A discount on the meeting registration fee for members
 - The right to vote on matters affecting the organization, its bylaws, and in the election of its directors and officers
- The right to receive member-contributed software upon completion of appropriate release forms (available only to Institutional and Supporting Members).

Further information on membership and services and membership applications can be obtained from the Association Office at:

USENIX Association P. O. Box 7 El Cerrito, CA 94530 415-528-UNIX

The Office may also be contacted electronically at: ucbvaxig:usenix

^{*} UNIX is a trademark of Bell Laboratories

USENIX Association Membership Classes - 1984

Any individual or institution with a bonn fide interest in the activities of the USENIX Association may become a member by filling out an application form and paying the annual fee. Members receive copies of the Association newsletter and other benefits and services enumerated below and on the reverse side.

Membership is by calendar year. If membership is requested after the first of the year, any previous newsletters (and software distribution tapes for Institutional or Supporting Members) for the year are sent to the new member.

There are 4 classes of membership:

New York Control

STUDENT Membership fee: \$15

Open to any full-time student at an accredited educational institution.

INDIVIDUAL Membership fee: \$30

Of en to any individual or institution. Individual Members receive the newsletter, meeting registration discounts, and may rate, However, they do not receive the Distribution Tape or other services requiring UNIX license verification.

INSTITUTIONAL Membership fee: \$250

(\$100 for educational institutions)

Open to any individual or institution. Institutional Members receive all services available to Individual Members, plus additional services which require UNIX license verification, such as receiving software distribution tapes containing material subject to non-disclosure license restrictions or sending representatives to tutorials or seminars where these restrictions apply. Institutional Members must provide the Association with copies of their UNIX licenses and must sign a Tape Nelease Form to take advantage of license-required services.

There is a discount on the Institutional Membership fee for accredited educational institutions.

the lands again the deal productions are accounted to the lands of the

SUPPORTING

Membership fee: \$1000

Open to any individual who or institution which wants to support the organization to a greater degree than through the Institutional membership fee. Supporting Members receive all services available to Institutional Members.

OFFICERS AND DIRECTORS

President:

The President is the chief executive officer of the Association and has general supervision over the affairs of the organization, subject, however, to the control of the Board of Directors. He presides at all meetings of the Board of Directors and of the members.

Vice President:

At the request of the President, or in his absence, the Vice President performs all the duties of the President and such other administrative duties as may be assigned to him by the President or Board of Directors.

Secretary:

The Secretary acts as recording secretary at all meetings of the Board of Directors and meetings of the members, keeping and maintaining accurate minutes of all discussions and actions taken there. He causes all notices required to be given by the Association to be duly given and served. He has charge of all books, records, and papers of the Association and assures that they are properly maintained and filed. He is responsible for overseeing the processing of membership applications and for maintaining the membership list.

Treasurer;

The Treasurer collects and keeps account of all moneys received and expended for the use of the Association. He assures funds are properly deposited and dispersed and all records are kept current and accurate.

Board of Directors: (4 members in addition to the 4 Officers)
All corporate powers are exercised by the Board of Directors. These include the development, determination, and prosecution of corporate policy interpretation and implementation of the bylaws and of the decisions of members; and approval of the annual budget.

Lou Katz. President

3317 Brunell Drive Oskland, CA 94802

PhD from the University of Wisconsin. Consultant on UNIX systems and computer graphics. Previous Positions: Senior Research Associate at MIT and Albert Einstein College of Medicine; Director, Computer Graphics Facility, Columbia University Department of Biological Sciences and Core Computer Facility, Columbia University College of Physicians and Surgeons; Visiting Associate Professor of Computer Sciences at the University of California at Berkeley. Member of the ACM and SIGGRAPH. Founder of the USENIX Association.

John Donnelly, Vice President

858 Pimlico Court Boulder, CO 80303

BS in Mathematics from State University of New York, MS in Computer Science from University of Colorado. Currently UNIX Software Specialist for Gould, Computer Systems Division, Denver, Colorado.

Lewis A. Law, Secretary

Harvard University Science Center 1 Oxford Street Cambridge, MA 02138

Associate Director of the Science Center and Director of Technical Services at the Faculty of Arts and Sciences, Harvard University. Responsible for the past ten years for computing for student use within the Faculty, mostly UNIX based, and in addition for the last three years for administrative use of computing and communications. Has served on the Board of Directors since the organization's formation.

Thomas Ferrin, Treasurer

Computer Graphics Laboratory School of Pharmacy University of California

San Francisco, CA 94143

Bachelor of Electrical Engineering, Institute of Technology, University of Minnesota, PhD Candidate, Medical Information Science Program, University of California at San Francisco. Previous positions: Development Engineer, Cardiovascular Research Institute, UC San Francisco; Computer Facilities Manager and Lecturer, Computer Graphics Laboratory, School of Pharmacy, UC San Francisco.

Bruce Borden, Director

Silicon Graphics 830 Clyde Court Mountain View, CA

BA, Applied Mathematics, Harvard University. Manager of Systems and Languages at Silicon Graphics, where he developed a high-performance UNIX workstation incorporating a color graphics terminal. Previous positions: founded 3COM Corporation, which developed the UNET UNIX networking package: Director of the Information Systems Laboratory of The Rand Corporation; Computer Consultant at Harvard University.

Alan G. Nerneth, Director

Prime Computer Inc.

MS 10C-15

500 Old Connecticut Path Framingham, MA 01701

SB in Applied Mathematics from Columbia University, MS and PhD in Applied Mathematics from Harvard University. Principal Technical Consultant in the area of operating systems for Prime Computer, Inc. Previous positions: at Bolt, Beranek and Newman, Inc., responsible for developing BBN's UNEX activities, including their C machine; at MIT Lincoln Laboratory, worked on simulations of the air traffic systems graphics and networking. Member of the DARPA Steering Committee for the Computer Science Research Group at the University of California at Berkeley; member of ACM and IEEE Computer Group.

Deborah K. Scherrer, Director

Lawrence Berkeley Laboratory Computer Sciences Research Department Bldg. 50B, Room 3238 University of California Berkeley, CA 94720

Computer Scientist at Lawrence Berkeley Laboratory, University of California; manages a project to develop a computing environment on UNIX for

seismic research and nuclear test ban treaty verification. Serves on the Board of Directors of the C Users Group; founder and previous coordinator of the Software Tools Users Group, Inc.; Contributing Editor for "Unix World" magazine; on Editorial Review Board for "Unix Review" magazine.

Wally Wedel, Director

NBI, Inc. PO Box 9001 1695 - 38th Street Boulder, CO 80301

Develops advanced UNIX-based office automation systems at Nill, Inc. of Boulder, Colorado. Previous position: at the University of Texas Computing Center, developed and provided a variety of computer services in support of the research and educational goals of the University.

OFFICERS
LOGI ICATZ
President
JOHN L. DONNELLY
Vice-President
LEWIS LAW
Secretary
THOMAS FERRIN
Treasury

USENIX Association

P.O. Box 7 • El Cerrito, CA 94530 • (415) 528-UNIX

May 14, 1984

DIRECTORS

BRUCE S. BORDEN

ALAN G. NEMETH

DEBORAH K. SCHERRER

WALDO M. WEIJEL

ASSOCIATION OFFICE BETTY J MADDEN Other Manager ANITA WHITE

Mr. R. Aguttre Internal Revenue Service EP/EO Division, Box 36040 450 Golden Gate Avenue San Francisco, CA 94102

Dear Mr. Aguirre:



Enclosed are the forms and documents for the USKNIX Association's application for federal tax exemption under Section 501(c)(3) of the Internal Revenue Code. We have completed these forms with the additional (tems you requested):

- 1) The signature page from our Articles of Incorporation.
- 2) A signed copy of our current Bylaws,
- Financial statements for the period since our Incorporation (November 1980).

Please let me know if you need any additional information.

Thank you,

Sincerely,

Deborah K. Scherrer Director

DKS/bjm Encls.

OFFICERS LOU KATZ President JOHN L. DONNELLY Vict-President LEWIS LAW Secretary THOMAS FERRIN

USENIX Association

P.O. Box 7 • El Cerrito, CA 94530 • (415) 528-UNIX

DIRECTORS BRUCE S. BORDEN ALAN G. NEMETH DEBORAH K. SCHERRER WALDO M. WELLEL

ASSOCIATION OFFICE BETTY I MAINDEN Other Manager ANITA WHITE

April 20, 1984

STEELING PARTIES STATES

Internal Revenue Service EP/EC Division, Box 36040 450 Golden Gate Avenue San Francisco, CA 94102

APR 25 1934

Processing loss in

Dear Sirs:

Enclosed please find our forms and accompanying documents for the USENIX Association's application for federal tax exemption under Section 501(c)(3) of the Internal Revenue Code,

As an assurance that you have received this application, could I ask that you please return to us a copy of this cover letter stamped with your date of receipt. Thank you very much.

If you have any questions about these forms or our organization, please contact me at the number above or our lawyer;

> Michael Berwind Gaston Snow and Ely Bartlett 2 Palo Alto Square, Suite 550 Palo Alto, CA 94304 415-856-2400

Thank you for your consideration of this application, and we look forward to hearing from you soon.

Sincerely,

Eleborah 1. Achonis

Deborah K. Scherrer Director

Enclosures: Form 1023 plus addendums

Financial Statements

Certificate of Amendment of Certificate of Incorporation

Certificate of Incorporation

Bylaws

Intermal Revenue Service
District Director

INTOHOLOGICAN RECOED

Department of the Treasury

attendant no transfer out to be a city

DESTR ASSOCIATION 1,0. BOX 7 EL CHERITO, CA 94330

78. E122/06/29. (Str. 1969, Alle 1

والمعاد المعادي والأنهاج والأواجات المستعمر

moles bosts through the story of

with the state of the state of

anti e e ja deste sine e

gothers guithful and geographer this may also thorn a factor of the file

I-SAE I,M & Company to a comment of the service of

Dile: MAY 34 1984 temptats for the same search of the

Andrew Terret 1 1 1 1

OMB Clearance Number:
1545-0056 (Form 1023)
1545-0057 (Form 1024)
Data Application Submitted:
5-9-94
Person to Contact:
R. ACUIRRE
Contact Telephope Number:

We are returning your application for recognition of exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code because the application has not been fully completed.

me will be glad to consider your application if you return it with the items checked on the back of this letter. Please return your completed application by MAY 24, 1984, and attach a copy of this letter to help identify your file. If we receive it by that date, we will consider it received on the original submission date for purposes of the notification under section 508(a) of the Code concerning organizations applying under section 501(c)(3).

If we do not hear from you by the above date, we will assume you do not want us to consider the matter further and we will close your case. However, an extension of the deadline to submit the requested information may be granted for good cause.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely yours.

Michael Souri

District Director

Enclosures:
Your application
Copy of this letter
Blank forms

The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

(over)

Department of the Treasury INFORMATION NEEDED A conformed copy of your Articles of Incorporation, which should set forth your aims and purposes. Note: Articles pending acceptance by a State agency may not be considered until approved by that agency. (See Revenue Procedure 68-14, 1968-1 C.B. 768, for committee of conformed copy.) A filing receipt from the Secretary of State or other authorized State official is considered acceptable for purposes of processing the application. However, an unconditional determination letter will not be issued until the ricles are approved by State officials. ARTICLES HUST BE FILED, STAMPED, AND ENDORSED BY THE SECRETARY OF BLATE Aconformed Copy of your Trust Agreement, Articles of Association, Constitution, or other documents creating your organization, which should set forth your aims and purposes and be signed by the grantor, creator, or individuals forming the association. (See Revenue Procedure 68-14, 1968-1 C.B. 768, for definition of conformed copy.) A conformed copy of your approved and adopted bylaws or similar Internal rules of operation. (See Revenue Procedure 68-14, 1958-1 C.B. 768, for definition of conformed copy.) If you have no bylaws, submit a statement to this effect signed by an authorized officer. BY-LAMS MUST BE TITLED AND SIGNED BY AN AUTHORIZED OFFICER [] I statement of receipts and expenditures, by category. (showing the source of receipts and reasons for expenditures) for the current year and 3 preceding years, or for the period that you have been in existence if less than 4 years. If you have existed for less than one year, budgets for your second and third tax years. The budgets should include both the amounts and types of receipts and expenditures anticipated. 1983, 1984, 1985 er is a contract Priority income A statement of assets and liabilities as of the end of the current year and 3 preceding years, or for the period that you have been A detailed description of your past, present and proposed activities. the section of The name and telephone:number of a principal officer we can contact if more information is needed. Pamphiets, brochures, literature, newsletters, etc., about your organization. The month your annual accounting period ends. gala do material un co Your employer identification number, if you have one. If not, please complete and return the enclosed form SS-4, Application Please complete the enclosed Form 2848, Power of Attorney and Declaration of Representative, if you wish to be represented

450 GOLDEN GATE AVE.

P.O. BOX 36040, STOP #3-2-29 SAN FRANCISCO, CA 94102

Please complete the enclosed form.

AME TALIS ESTA MAN SERVICE AND SERVICE AND

PLEASE RETURN ALL COPIES TO MES

Internal Revenue Service
District Director

DISTRICT DIRECTOR .
INTERNAL REVENUE SERVICE
RECEIVED

Data: June 21, 1984

JUL 2 6 1984

CHIEF, EP & EO DIVISION SAN FRANCISCO DISTRICT

Usenix Association PO Box 7 El Cervito, Ca 94530 DECEIVED JUL 1 6 1984

USENIX ASSOCIATION

Department of the Treasury

Person to Contact:

Suzanne Minyard Contact Telephone Number:

(415) 556-0328 Response Pue Date:

OUTY 127-1984

July 26, 1984

Before we can determine whether your organization in exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. However, you emitted information needed to make that determination from your Form 1023. Application for Recognition of Exemption Under Section 501(c) (3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the information asked for on the back of this letter. Please send this information by the response due date shown above so we can complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate State officials that, based on the information we have, we cannot recognize you as an organization of the type described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

If you do not provide the requested information in a timely manner, the Internal Revenue Service will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2) if you do not take all reasonable steps in a timely manner to secure the determination, this may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

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.

Sincorely yours,

Michael Day

(over) District Director

36001 P.O. Box 35040, San Francisco, CA 94102

Letter 1312(DO) (Rev. 5-83)

Additional Information Needed:

- i. We feel that you may not qualify for exemption under Section 501(e)(3) nee enclosed copy of Revenue Ruling 74-116. If you feel that you do qualify for exemption under Section 501(c)(3) please send an explaination as to why you think you qualify.
- 2. Enclosed is Form 1024 to be completed if your organization is the type as described in Revenue Ruling 74-147 and not the type described in Revenue Ruling 63-164. If you do complete Form 1024, we will withdraw your original application.
- 3. Please answer the attached questionmaires. (F & H)

Questionnaire F

1. Will any officer, director or trustee of your organization be employed by the organization? If "yes" submit the following

(a) List the name and title of each such individual.

- (b) Describe each individual's duties and responsibilities. (c) Explain how the amount of each individual's compensation
- 2. Will your organization rent or lease any property in which any officer, director or trustee of the organization or any member of their families or any entity controlled by such an individual has any ownership interest? If "yes" submit the

(a) Submit a copy of each rental agreement and lease.

(b) Describe any proposed transactions.

- (c) Will you make any leasehold improvements on the rented or leased property? If "yes" describe each improvement.
- 3. Will your organization purchase any property in which any officer, director or trustee of the organization or any member of their families or any entity controlled by such an individual has any ownership interest? If "yes" submit the following information: NO

(a) Submit a copy of each sales contract. (b) Describe each proposed transaction.

- 4. Will your organization make loans to its officers, directors or trustees? If "yes" explain the terms of such loans. NO
- 5. Will your organization make gifts or grants to its officers, directors
- 6. Will your organization pay dividends or make similar distributions to its officer, directors or trustees? Explain.

Questionnaire H - Includes Radio or T.V. Broadcasting

1. Will your organization engage in any publishing activities? If "Yes" submit the following information: Y43- 511 ATTACHED

(a) Please describe each publication or proposed publication. Submit samples if available.

(b) Explain how and where your publications will be distributed.

(c) Explain how your publishing activities help you accomplish Your exempt purpose.

(d) Explain how the sales price of your publications will be determined.

(e) Explain who will retain ownership or control of copyrights resulting from your publishing activities.

(f) Will your publications contain advertising? If "yea" state the percentage of total annual gross receipts that you expect to derived from the sale of such advertising.

2. Will your organization engage in the sale of merchandise? If "yes" submit the following information: Nor GENERALLY - 382 ATTACHED

(a) Describe your merchandise.

(b) Will your merchandise be sold by paid employees or volunteers?

(c) Will your merchandise be sold on a regular basis? Explain.

(d) Does the sale of merchandise help your organization accomplish its exempt purpose? Explain.

(e) Will you use advertising to promote your merchandise?

(f) Complete the following schedule: S Of Total Donated Merchandise Inventory Value

Purchased or Manufactured Merchandise

Total 100% (9) State the percentage of total annual gross receipts that you expect to be derived from the sale of merchandise.

3. Will your organization engage in the sale of services? If "yes" submit the following information:

(a) Describe each such service.

(b) Emplain who the services will be available to.

(c) Explain how the amount of the fees you will charge will be determined. Will they be based on a rate above your cost, at cost or below cost?

(d) State the percentage of total annual gross receipts that you expect to derived from the sale of services.

USENIX Association Questionnaire H - Attachment

1) Publishing Activities

a) The Association publishes a newsletter six times per year (sample enclosed). In addition, Proceedings are published for the biannual conferences (sample also enclosed) Occasionally other publications are done. For instance, the Association is currently publishing a set of manuals of the University of California version of the UNIX operating system ("Berkeley 4.218SD"). The Association is publishing these manuals because the University cannot take on the responsibility and there is a great need for installations with the software to have copies of the manuals. (No sample is available since the manuals are still in press.) Occasionally the Association will also distribute, as a service, publications from other UNIX user groups (for example, the European Unix Systems User Group). Proceeds from these publications are returned to the original group minus mailing or whatever costs USENIX specifically incurred.

- b) The newsletter is distributed free to members. The Proceedings are available to anyone either at the conferences or by mail from the Association office. In addition, letters are sent to Computer Science Departments and Computer Centers announcing their availability and encouraging their libraries to purchase copies. The manuals will be distributed to members who have the appropriate UNIX and Berkeley licenses.
- c) The Proceedings represent a record of the technical information exchanged at the conferences. They are extremely valuable as educational and reference material since the USENIX conferences are the primary forum for the exchange of technical information about the UNIX operating system. The newsletter also provides an exchange of information regarding the UNIX community. The manuals educate the user by providing a description of the use and operation of the system.
- d) Sales price of the Proceedings and manuals are set at cost (materials, shipping, processing, etc.). The newsletters are distributed free, with the cost of (individual) membership being primarily determined by the cost of producing the newsletter.
- e) Ownership of the copyrights in the Proceedings remain with the original authors of the papers. Ownership of the copyright for the Manuals remains with the University of California and with AT&T (the original licensor of the system).
- f) No advertising is allowed in any of the publications

2) Sale of Merchandise

The Association does not generally sell merchandise. However, (very) occasionally it will sell, at cost, novelties such as USENIX T-shirts. These are usually sold at the conferences, to anyone interested, and always at cost. They are neither advertized nor promoted and sold only for the pleasure of members or conference attendees.

GASTON SNOW & ELY BARTLETT

COUNSELLORS AT LAW

101 CALIFORNIA STREET, 40th FLOOR SAN FRANCISCO, CALIFORNIA 94111 415/982-1000

TELECOPY: (415) 989-4505

July 11, 1984

DISTRICT DIRECTOR
INTERNAL REVENUE SERVICE
RECEIVED

JUL 1 :3 1984

CHIEF, EP & EO DIVISION SAN FRANCISCO DISTRICK WILLIAM DADTON (1844 1844) FREDERICK E BRITO (1848 1844) JOSEPH R ELY (1868 1848) JOSEPH W BAHTLETT (1851 1860)

ONF FEDERAL WHEET
BUSTON MARGAL DUSCITO NOTIO
BUSTON MARGAL DUSCITO NOTIO
BUSTON MARGALIAN
BUSTON MARGAIN MARGAIN
BUSTON MARGAIN MARGAIN MARGAIN MARGAIN
BUSTON MARGAIN MARGAIN

TWO PALLI ALTI BUSTANI PALLI ALTO EALIPTINA ET SA 415 - BBO E4IBI TELETUPY 415 - BBD GERH

CLARTON RACIW IN EGGGAS & GOSGIII 14 WALL BETIEFF NEW YORK REVEY YORK ROOMS 010 - 997 - 1200 CAME INFACIAL TELEVITOR 810 - 213 - 254

CARTIN DINING A NAT HANGE BY THAT I STANDAY ORGER PRING E THE LEVEL BROWN TAXABLE CARREST AND AREA OF A STANDAY AND AREA OF THE CARRY AND AREA OF THE LEVEL BY AREA OF THE LEVEL

Mail Stop 4446

Re: Usenix Association

Dear Ms. Minyard:

P. 0. Box 36001

Ms. Suzanne Minyard

Internal Revenue Service

San Francisco, CA 94102

We are counsel for the Usenix Association and are writing this letter in response to your inquiry of June 25 concerning the organization's application for tax exempt status.

In submitting its Form 1023, the Association was aware of Revenue Ruling 74-116. We believe, however, that the facts in the ruling are distinguishable from the facts in the instant case and, consequently, that the ruling is not applicable to the organization's application.

Although its factual statement is brief, Revenue Ruling 74-116 appears to deny exempt status to a users' group because the group's membership was expressly limited to organizations that owned, rented or used a specific computer, and a close liaison relationship was found to exist with the manufacturer of the computer. Consequently, the group was considered to be serving a private rather than a public purpose.

In contrast to the fact pattern described above, membership in the Usenix Association is open to anyone who is interested in joining. In addition, the Association was not set up by and is not sponsored or supported in any way by Bell Laboratories, the licensor of UNIX software, or any other commercial enterprise.

As stated in its application, the primary purpose of the Association is to provide its members with educational material pertaining to UNIX software. We would be happy to provide you with copies of this material if you desire. In our view, all of the foregoing clearly establishes that the Association serves a public rather than a private purpose.

GASTON SNOW & ELV BARTLETT

Ms. Suzanne Minyard July 11, 1984 Page Two

Your inquiry asked the Association to answer two attached questionnaires. Unfortunately, we could not find them with your letter. Would you kindly send them again to the Association and we will respond to them promptly.

Thank you for your consideration.

rack truly yours.

Michael W. Berwind

MWB:bb

cc: Ms. Betty J. Madden

NAME: L	SENIX A	ASSOCIATION					ATTACHMENT	TO I	LETTER	104
EIN: 1	3-30550	38								
OFFICER SUE	MITTING	INFORMATION:	Peter	Salus,	Exec.	Director	St	r 40		
TELEPIONE N	TUMBER:	(415) 528-	8649							

Please submit the information requested for each year or partial year of the advance ruling

Unless noted otherwise on the advance ruling letter, the advance ruling period begins with

Gifts.		Year One* Acctg. Period Ended 1984	Year Two Acctg. Period Ended 1985	Year 3 If Needed Acctg Period Ended 1986	Year 4 If Needed Acctg. Period Finded 1986	Year 5 If Needed Acctg. Period Ended 19	Year 6 If Needed Acetg. Period Ended 19	TOTAL	S
Grants	1		}]			7	~	_
Contribu-	1		1	ĺ	1	1			İ
tions	11		5,000	1			_		1
Membership	1	100 1 = 0					[5	000	1
Fees ·	2	128,178	119,494	147,101			201	000	\forall
Interest,	T						394	883	1
Rents.		7,770	1 2/ / 22		1			1	1
Dividends	3	7,770	34,431	38,901			8 ï	102	1
Unrelated	1							102	1
Business	١.		1						ĺ
Activities	4								1
Tax Revenue	-								l
levied	5					i			
Services/	1								
Facilities	1-1		1			1			
Furnished Other	6		1			1			
	7		ī						
Receipts Totals	8	105			1			1	
Attach 301	9	135,948	158,925	186,002			100		
Statement	9						480	875	
Gross		0	5,000	0		- 1		000	
Receipts	- 1	1	1					000	
From Re-	ļ		1				İ	- 1	
lated	- 1)	j		1		İ	.	
Activities 1	0	554,010	777,852	387,866	1	I		- 1	
Co.	Ĭ	689,958					1,719,	728	
Attach For	-	104,428	936,777	573,868			2.200	603	
	2	None	None	N7	1				
Attach > **	\neg		MOTTE	None					
Statement 1	3	0	. 0	o	i				
								1	

Commencing with the Date of Formation, Incorporation or Association.

This information may be entered on the back of this form. If not applicable, please

Line ?

For Contributions, Gifts, Grant

Please submit an itemized statement showing name(s) of all individual(s), organizations, and/or foundations who made contributions to the organization and amounts contributed by each. Please submit name(s) of any officer, director, or trustee of your organization or their family members and the amount of contribution or membership fee they contributed. Identify each donor by year and their relationship to the

Line 2

Tektronix, Inc., Beaverton, OR

\$5,000

Memberships Fees

Are membership fees derived from selling admissions, merchand se services or the use of facilities to members of the organization, if yes, explain.

For lines 9, 12, & 13, Please see letter 1046 for details and information.

Line 9

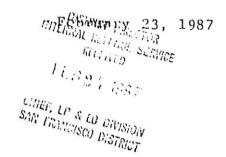
Tektronix, Inc., Beaverton, OR

\$5,000

USENIX ASSOCIATION P. O. Box 7 EL CERRITO, CA 94530

Internal Revenue Service Exempt Organization Group 6 P. O. Box 36001 STOP 4446 450 Golden Gate Avenue San Francisco, CA 94102

Attention: C. Corea



Re: USENIX ASSOCIATION

13-3055038

IRS Letter Dated August 15, 1984

Advance Ruling Period Ends November 30, 1986

This letter is in reply to the IRS letter of December 16, 1986 (see attached), requesting certain information to establish that this organization is in fact an organization of the type described in the Internal Revenue Code Sections 170 (b) (1) (A) (vi) and 509 (a) (1) and (2). The requested information is included in the enclosed Attachment to Letter 1046.

It is USENIX ASSOCIATION's position that it qualifies to be treated as a publicly supported organization (and not as a private foundation) as described in Internal Revenue Code Sections 170 (b) (1) (A) (vi) and 509 (a) (1) and (2).

Yours truly,

Peter H. Salus,

Executive Director

Enclosures

Internal Revenue Service District Director

Date: Dec. 16, 1986

Usenix Association
POBOX 7
El Cerrito, CA 94530-0007

Department of the Treasury

OMB Clearance Number:

1545-0548
Expires:

11/30/84
Our Letter Dated:

ALG 15, 1134
Advance Ruling Period Ends:

NOV 3011186
Person to Contact:

C. Corea.
Contact Telephone Number:

(415) 550-0241

ST-40

Our letter of the above date stated that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in Internal Revenue Code sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate your advance ruling period ends on the date shown above. Therefore, to establish that you are an organization described in soctions 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please send us the following information for each of the tax years in your advance ruling period:

- 1. Amount of gifts, grants, and contributions received.
- 2. Amount of membership fees received.
- 3. Amount of gross income from interest, dividends, rents, and royalties.
- 4. Amount of net income from unrelated business activities.
- Amount of tax revenue levied for your benefit and either paid to you or spent on your behalf.
- 6. The value of services or facilities furnished to you by a governmental unit without charge. (Do not include the value of services or facilities generally furnished to the public without charge.)
- 7. Amount of other receipts. Please specify their nature. (Do not include gain (or loss) from the sale or exchange of capital assets or gross receipts from the sources described in item 10, below.)
- 8. The toal amount of the above items for each year and the total for the advance ruling period.

(over, please)

- 9. A statement showing the name of and amount received from each person (individual, estate, trust, organization, or foundation) who contributed more than 2 percent of the aggregate total in item 8 for the advance ruling period. If such amounts were other than cash, please indicate the nature or type of receipt and the method of valuation.
- 10. Amount of gross receipts from admissions, sale of merchandise, performance of services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513.

Also furnish the following information if you want us to consider your status under section 509(a)(2):

- 11. The total amount of items 8 and 10 for each tax year.
- 12. A statement showing the name of, and amount received in each year from, each disqualified person (as defined in section 4946 of the Code) and each organization described in section 170(b)(1)(A)(vii) or (viii) of the Code from whom you received amounts included in items 1, 2, or 10, above.
- 13. With respect to the amounts included in item 10, above: the name of each bureau or agency of a governmental unit and each person from whom you received an amount in excess of the greater of \$5,000 or 1 percent of the total amount shown for each year in item 11, above, and the amount recoived from each. There is no need to repeat information shown for item 12, above.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period. An envelope is enclosed for your convenience.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

The Paperwork Reduction Act of 1980 mays we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

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 yours,

Enclosure: Envelope

District Director

Internal Revenue Service District Director

Date: Dec. 16, 1986

W. Asso. ation
Pu Box 7
CI Cerrito CA 94530-0007

Department of the Treasury

OMB Clearance Number:

1545-0548
Expires:

11/30/84
Our Letter Dated:

Acco. 15, 1984
Advance Ruling Period Ends:

NOV. 30, 1986
Person to Contact:

C. Corea.
Contact Telephone Number:

(915) 550-0241

ST-40

Our letter of the above date stated that you would be treated an a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in Internal Revenue Code sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate your advance ruling period ends on the date shown above. Therefore, to establish that you are an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please send us the following information for each of the tax years in your advance ruling period:

- 1. Amount of gifts, grants, and contributions received.
- 2. Amount of membership fees received.
- 3. Amount of gross income from interest, dividends, rents, and royalties.
- 4. Amount of net income from unrelated business activities.
- 5. Amount of tax revenue levied for your benefit and either paid to you or spent on your behalf.
- 6. The value of services or facilities furnished to you by a governmental unit without charge. (Do not include the value of services or facilities generally furnished to the public without charge.)
- 7. Amount of other receipts. Please specify their nature. (Do not include gain (or loss) from the sale or exchange of capital assets or gross receipts from the sources described in item 10, below.)
- 8. The toal amount of the above items for each year and the total for the advance ruling priod.

(over, please)

10. Amount of gross receipts from admissions, sale of merchandiso, performance of services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513.

Also furnish the following information if you want us to consider your status under section 509(a)(2):

- 11. The total amount of items 8 and 10 for each tax year.
- 12. A statement showing the name of, and amount received in each year from, each disqualified person (as defined in section 4946 of the Code) and each organization described in section 170(b)(l)(A)(vii) or (viii) of the Code from whom you received amounts included in items 1, 2, or 10, above.
- 13. With respect to the amounts included in item 10, above: the name of each bureau or agency of a governmental unit and each person from whom you received an amount in excess of the greater of \$5,000 or 1 percent of the total amount shown for each year in item 11, above, and the amount received from each. There is no need to repeat information shown for item 12, above.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period. An envelope is enclosed for your convenience.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

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 yours,

Enclosure: Envelope

J. S. Miceli District Director

USENIX Association

PO 80x 7 El Cerrito, CA 94530 415 528-8649 {ucbvax,decvax}!usenix!office



11 December 1986

C. Corea IRS-EP/EO Group 6 PO Box 36001 Stop 4-4-46 450 Golden Gate Avenue San Francisco, CA 94102

In response to your request of DEC 10 1986, I enclose the Foundation Status Classification letter of the IRS of August 15, 1984. I also enclose a copy of your letter.

I trust that this will complete your records. Sincerely,

Peter H. Salus Executive Director

Encl.

Internal Revenue Service District Director

DEC 10 1986

Usenix Association P. O. Box 7 El cerrito, CA 94530-0007 Department of the Treasury 450 Golden Gate Ave. Box 36001 San Francisco, CA 94102

Employer Identification Number: 13-3055038
Person To Contact:
C. Corea

Contact Telephone Number:

(415) 556-0241

Refer Reply To:

IRS-EP/EO Group 6

P.O. Box 36001 Stop 4-4-46

450 Golden Gate Ave.

San Francisco, CA 94102

Dear Sir or Madam:

Your organization has filed an annual information return with the Fresno Service Center. The Service Center has processed your return but has no record that the Internal Revenue Service has ever made a determination that you are exempt from Federal Income Tax. Therefore, they have requested that our office determine your proper filing requirements.

Your organization is not automatically exempt from Income Tax. If you have not applied for recognition of exemption, you should complete and file an appropriate application form with our office. Application forms may be obtained from your local Internal Revenue Service office.

If you have previously been determined to be exempt from Federal Income Tax, you should send us a copy of the letter in which the Internal Pevenue Service states that you are exempt. Or, if your organization is a subordinate chapter of a central organization, please submit your four digit Group Exemption

Number _____. If your copy of this letter cannot be located you should resubmit your application for exemption with a list of other names by which your organization has been known and a list of other known Employer Identification Numbers.

You should address your application and/or response to Internal Revenue Service, P. O. Box 36001 stop 4-4-46, 450 Golden Gate Avenue, San Francisco, CA 94102. Please direct it to the attention of the contact person shown in the heading above. Please reply within 30 days from the date of this letter and attach a copy of this letter with your reply. If we do not receive a reply within the time specified above, we will assume that your organization is not tax exempt. You will then be required to file Form 1120 as your annual tax return.

Thank you for your cooperation.

Sincerely yours,

Exempt Organization
Tax Examiner

Enclosure:

Copy of this letter Notice 610

District Director

Department of the Treasury

Date:

Usenix Ass. P.O. Box 7 El Cerrito, CA 94530 OMB Glearance Number.

15-Pr 05-49

Expires:

11/20/c-4

Our Might 15-4984

Advance Ruling Period Endstock 31 1986

Person to Contact:
C. Gorga
Contact Tolephora Humber.

(415) 556-8306

Our letter of the above date stated that you would be treated an a judicely supported organization and not as a private feablition during your alvance ruling period. This was based on our determination that you could rear enable be expected to be an organization described in Internal Revenue Code sections 170(b)(i)(A)(vic subscious) 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advisce paling period you would have to enablish that you were in fact an organization described in one of the alove sections.

Our records indicate your advance ruling period onde on the fit these above. Therefore, to establish that you are an experimetric described in delicing $1 \cdot 0$ (b)(1)(A) will and $1 \cdot 0$ (c)(1) or in section $1 \cdot 0$ (c)(a)(2), $1 \cdot 0 \cdot 0 \cdot 0$ and the following information for each of the tax years in your advance ruling period:

- 1. Amount of gifts, grants, and contribution, roce, vol.
- 2. Amount of mostorship foos received.
- Z. Amount of place income from interpret, divided to, feath, in I royalties.
- 4. Amount of net income from chrelite! Fur is much with a
- 5. Amount of tax revenue levied for your lender and either while to you or spent on your telmin.
- 6. The value of services or facilities furnished to year by a governmental unit without charge. (Do not include the induced nerves or to differ generally furnished to the public without charge.)
- 7. Asount of other decempts. Floads specify their mature, and not include gain (or loss) from the sade or exchange of expetal mosts or green two pts from the courses described in item 10, below.)
- 8. The toal ascent of the deve items for each year and the total for the is unco-ruling period.

.....

- 9. A statement showing the name of and amount received from each person (individual, estate, trust, organization, or foundation) who contributed more than 2 percent of the aggregate total in item 8 for the advance ruling period. If such amounts were other than cash, please indicate the nature or type of receipt and the method of valuation.
- 10. Amount of gross receipts from admissions, sale of merchandiso, performance of services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513.

Also furnish the following information if you want us to consider your status under section 509(a)(2):

- 12. The total amount of items 8 and 10 for each tax year.
- 12. A statement showing the name of, and amount received in each year from, each disqualified person (as defined in section 4946 of the Code) and each organization described in section 170(b)(l)(A)(vii) or (viii) of the Code from whom your received amounts included in items 1, 2, or 10, above.
- 13. With respect to the amounts included in item 10, above: the name of each bureau or agency of a governmental unit and each person from whom you received an amount in excess of the greater of \$5,000 or 1 percent of the total amount shown for each year in item 11, above, and the amount received from each. There is no need to repeat information shown for item 12, above.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance belief period. An envelope is enclosed for your convenience.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax. Year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not levenue Service that you have not taken all reasonable steps to secure the determination of requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, as a timely manner, to secure the determination may be considered as a failure to shaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

The Paperwork Reduction Act of 1930 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We seed it to ensure that taxpayers are complying with these laws and to allow up to figure and collect the right amount of tax. You are required to give us this information.

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

Thank you for your cooperation.

CAUSE OF THE LOCAL PROPERTY OF METERS AND ASSESSED.

Sincerely yours,

rimolosur∈: Tavelopo Michael Day,

District Director

Date: AUG 1 5 1984

PECELVED AUG 17 1984

Usenix Association USENIX ASSOCIATION P. O. Box 7 El Cerrito, CA 94530 Employer Identification Number:
13-3055038
Accounting Period End:
November 30
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Ending:
November 30, 1986
Person to Contact: Taxpayer
Service Representative

Contact Tolophone Number: (800) 424-1040

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination

until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name and address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, Legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Raturn of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day,up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Dues, subscriptions, ticket purchases, and similar payments may not necessari-

ly qualify as deductible contributions, depending on the circumstances.

*For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000. are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990.

In the event you carry on fund raising activities, such as sales of merchandise or admission tickets to benefit performances, you may not represent that the full purchase price of such item entitles the patron to a deduction for federal income tax purposes. In those cases in which your fund raising activity is designed to solicit payments which are in part a gift and in part the consideration for goods, services, or other benefits, you must determine in advance of solicitation the amount to be attributed as the consideration and the amount to be attributed as a gift. You should clearly indicate these respective amounts in the publicity for such activity and upon any ticket, receipt, or other evidence is sued in connection with payment. Moreover, the amount attributable to the consideration must reflect that fair market value of such goods, services, or other benefits and be reasonable in comparison with those for which there are established charges.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

Sincerely yours.

District Director

Michael Sossi

The effective date of this determination letter is April 25, 1984, the date the application was received.