

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

► To be completed by organizations that answered 'Yes'
on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

Internet Society

Employer identification number

54-1650477

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (Computer Equip)	X	2	219,051.	FMV
26 Other ► (Dues Membership)	X	1	10,000.	Cost
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If 'Yes,' describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If 'Yes,' describe in Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II

Yes No

30a X

31 X

32a X

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2008

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

Related Organizations and Unrelated Partnerships

2008

► Attach to Form 990. To be completed by organizations that answered 'Yes' to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
► See separate instructions.

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Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
Public Interest Registry 1775 Wiehle Avenue #200 Reston, VA 20190-5108 33-1025119	PIR has managed the . org top level domain since 1/1/03.	PA	501(c)(3)	11a	"na"

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

TEEA5001L 12/23/08

Schedule R (Form 990) (2008)

Part VII Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV.

1 During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV:		Yes	No
a	Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	X	
b	Gift, grant, or capital contribution to other organization(s)		X
c	Gift, grant, or capital contribution from other organization(s)	X	
d	Loans or loan guarantees to or for other organization(s)		X
e	Loans or loan guarantees by other organization(s)		X
f	Sale of assets to other organization(s)		X
g	Purchase of assets from other organization(s)		X
h	Exchange of assets		X
i	Lease of facilities, equipment, or other assets to other organization(s)		X
j	Lease of facilities, equipment, or other assets from other organization(s)		X
k	Performance of services or membership or fundraising solicitations for other organization(s)		X
l	Performance of services or membership or fundraising solicitations by other organization(s)		X
m	Sharing of facilities, equipment, mailing lists, or other assets	X	
n	Sharing of paid employees		X
o	Reimbursement paid to other organization for expenses		X
p	Reimbursement paid by other organization for expenses	X	
q	Other transfer of cash or property to other organization(s)		X
r	Other transfer of cash or property from other organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(A) Name of other organization	(B) Transaction type (a-r)	(C) Amount involved
(1) Public Interest Registry - rent from an affiliate	a	72,694.
(2) Public Interest Registry - capital contributions from an affiliate	c	11,500,000.
(3) Public Interest Registry - sharing facilities/equipment costs with affiliate	m	10,000.
(4) Public Interest Registry - reimbursement paid by affiliate for expenses	p	30,000.
(5) Note: all four of the above contracts are at arms length		

(6)

BAA

TEEA5003L 07/02/08

Schedule R (Form 990) (2008)

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

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Part VII Section A

Lynn M. St. Amour, CEO listed in Part VII Section A spends approximately five (5) hours per week devoted to work for our affiliate Public Interest Registry in addition to the forty (40) hours she devotes to the Internet Society.

Form 990 Part IV, Line 12

As the organization and its related organizations meet the GAAP requirements for consolidation the organization received consolidated audited financial statements for the year in which it is completing the return. An independent auditing firm conducted the audit of the financial statements. The audited financial statements were prepared in accordance with GAAP.

Form 990 Part XI, Line 2a, 2b, 2c

The consolidated financial statements were audited by an independent accountant. The organization does have an independent audit committee that assumes responsibility for the oversight of the audit of its financial statements and the selection of the independent accountant.

Form 990, Part III, Line 1 - Organization Mission

ISOC is operated exclusively for educational, charitable, & scientific purposes relating to the Internet. Including: A. To facilitate & support the technical evolution of the Internet as a research & educational infrastructure to stimulate the involvement of the scientific community, industry, government, & others in the evolution of the Internet; B. To educate the scientific community, industry, & the public at large concerning the technology, use and application of the Internet; C. To promote educational applications of Internet technology for the benefit of government, colleges, & universities, industry & the public at large; D. To promote a forum for exploration of new Internet applications & to stimulate collaboration among organizations in their operational use of the global Internet.

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Form 990, Part III, Line 2 - New Services

The Internet Society engaged in two new Initiatives during 2008; one Initiative known as the Enabling Access Initiative and the other Initiative called the InterNetworks Initiative.

The Enabling Access Initiative focuses on removing impediments to Internet growth. Activities to include facilitation of Internet Exchange Points in developing countries providing training on modern techniques to technologists, and mentoring engineers on the global Internet standards setting process.

The InterNetworks Initiative had several important focuses such as to identify cross-boundary network issues, promote the Internet Development Model, focus on the Global Addressing Program which ensured a transition from IPV4 to IPV6, identify threats to the Common Internet Model and last but certainly not least to ensure a stable and secure Internet infrastructure.

Additional information about both of these Initiatives can be found on Schedule O in the Program Service Accomplishments Area.

Form 990, Part III, Line 4a - Program Service Accomplishments

The Internet Engineering Task Force (IETF) is a volunteer organization dedicated to the protocol, engineering, and development efforts for the Internet. The IETF is a large international community of network designers, operators and researchers, responsible for defining the open standards that support the Internet. It exists as a collection of happenings and works very largely virtually; has no members or dues, although registration fees are charged for meeting attendance. Three meetings per year are held and all information and standards produced during these meetings are made freely available to the public by the Internet Society.

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Form 990, Part III, Line 4a - Program Service Accomplishments (continued)

The IETF Administrative Support Activity (IASA) is the fiscal and administrative arm of the IETF, is organizationally housed within the Internet Society, and relies on the Internet Society for a portion of its financial support.

Expenses: 4,088,998 Revenues: 2,317,407

Form 990, Part III, Line 4c - Program Service Accomplishments

Communications Program: The Communications Department supports the Internet Society's mission by promoting all aspects of its programs, activities, and initiatives. The Internet Society pursues its goals through engagement with all participants of the global Internet community on a variety of levels. It reaches out to government, business, education, and civil society sectors.

One of the most visible Communications outputs is the Internet Society website, which is an active repository of information on current activities, educational materials, events listings, news, and Internet community resources. The department produces many multilingual documents and during 2008, instituted a formalized translation program. The department also facilitates several surveys of different ISOC stakeholder groups. As the global importance of "Internet governance" issues continues to grow, the Communications Department supports ISOC policy and global engagement programs, working on speeches, presentations, and high-level submissions to intergovernmental forums.

The Communications Department also provides logistical support for physical attendance and online participation in various ISOC seminars and conferences such as The Network and Distributed System Security Symposium, ISOC's regional INET

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Form 990, Part III, Line 4c - Program Service Accomplishments (continued)

conferences, IETF-related events, and meetings of ISOC Chapters, Board of Trustees and ISOC's Advisory Council.

Expenses: 1,099,707 Revenues: 0

Form 990, Part III, Line 4d - Other Program Services Description

Chapters and Individual Members: The Internet Society (ISOC) engages in outreach to Chapters to enable them to connect with one another to promote local representation for ISOC, and to provide total insight about important local/regional issues affecting the Internet. ISOC also provides unique opportunities for individual members without a Chapter affiliation due to the fact that a local Chapter might not exist in their locality to work collaboratively with ISOC global to further ISOC's mission and strategic goals.

Expenses: 759,257 Revenues:

Education: The Internet Society (ISOC) engages in education, research and training related to the Internet and InterNetworking. The organization also supports education and training workshops and conferences in many developing countries throughout the world. As a result of attendance at these conferences, some participants become trainers and organize workshops in their own countries or wherever the need exists.

Expenses: 591,080 Revenue: 0

Enabling Access Initiative: The Internet Society's Enabling Access Initiative focuses on addressing and removing the fundamental impediments to Internet growth

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Form 990, Part III, Line 4d - Other Program Services Description (continued)

and usability, including technical capacity building, policy, regulation and the access environment, and the unique challenges faced by underserved communities. The impact of this initiative is visible through the ongoing deployment of scalable Internet services and critical infrastructure in the developing world. Activities include establishing Internet Exchange Points in Africa to improve network infrastructure, providing training on modern networking techniques to technologists in developing countries, and mentoring engineers from developing regions on the global Internet.

Expenses: 1,091,863

Revenues:

Organization Members: The Internet Society (ISOC) and its members engage in mission related support to the IETF (Internet Engineering Task Force) which is the community of people who contribute to the engineering, open Internet technologies and development of related standards. The Internet Society believes that well-informed individuals are the foundation of an open and global Internet; therefore the Internet standards process is accessible to every person who wishes to participate through on-line processes and its products are freely and easily available to anyone.

Expenses: 373,122

Revenues:

Standards and Technology: The ISOC's Standards and Technology function addresses the issue of the Internet being built on technical standards, which allows devices, services, and applications to be interoperable across a dispersed network of networks. Internet standards are developed by a group of volunteer organizations

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Form 990, Part III, Line 4d - Other Program Services Description (continued)

which operate under the administrative umbrella of the Internet Society. The Internet Society is the organizational home of the Internet Engineering Task Force (IETF), the Internet Engineering Steering Group (IESG), and the Internet Architecture Board (IAB). Thousands of volunteers from around the world participate and the standards they develop are free and accessible to everyone.

The Internet Society and the IETF collaborate with other technical standard setting bodies to enhance the global development of the Internet.

Expenses: 648,994 Revenues: 0

Trust and Identity Initiative: One of ISOC's mission driven initiatives is that of Trust and Identity. The goal of this initiative is to educate end-users on the critical importance of user managed identity security measures. ISOC attempts to deliver two messages: 1) Network Confidence: There is a clear distinction between a trusted network and network security. Trust enabling network technologies provide long-term solutions to the issues that underlie many of the current concerns about cyber-security. 2) User Manager Identity: User education regarding identity management is essential to achieving trust in the Internet.

Another important goal of ISOC is advancement in the importance of managed network Identity technologies by traditional communities and other stakeholders as measured by their participation in the Trust and Identity consultations and by published reports and tools. ISOC is seeking to elevate "Identity" to a core issue in network research and standards development and ensure that user education regarding identity management is seen as vital to creating a trusted Internet.

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Form 990, Part III, Line 4d - Other Program Services Description (continued)

Expenses: 327,252 Revenues: 0

NDSS:NDSS represents The Network and Distributed System Security Symposium held primarily for Chief Technology and Privacy Officers, Security Analysts, and System Administrators, Operations and Security Managers, and University Researchers and Educators to help them keep current on leading network security research presented at the conference by consultants and other noted practitioners in the field.

Expenses: 78,996 Revenues: 61,915

Jonathan B. Postel Service Award Program: The Internet Society's Jonathan B. Postel Service Award is presented annually to honor a person or organization who has made outstanding contributions in service to the data communications community. The recipient of the award is selected by a committee of industry experts and consists of a \$20,000 cash award. The 2008 award was presented to the corporation:

La Fundacion Esla Red

Merida, Venezuela

Postel Network Operators Scholarship Award: The POS Award is presented annually to allow one or two deserving operators to attend the joint American Registry for Internet Names (ARIN) and North American Network Operators' Group (NANOG) meeting. Awardees are selected by an independent selection committee. The award pays for the

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Form 990, Part III, Line 4d - Other Program Services Description (continued)

operator's travel from their home city to the place of the meeting and back. A per diem is also allowed for meals as well as a small amount for incidentals.

Generally, the amount paid per the POS Award endowment contract ranges from \$2,000 - \$3,000 per operator. Amounts higher than this range require the approval of the selection committee.

Expenses: 14,162 (all approved for 2008 by committee)

InterNetworks Initiative: The InterNetworks initiative supports ISOC's mission to promote the open development, evolution, and use of the Internet. The Internet constantly faces new challenges and growth opportunities. The InterNetworks initiative focuses on supporting the development and deployment of technologies to address these challenges, as well as promoting understanding of the Internet to enable appropriate policy development. ISOC's purposes in this initiative are to identify and help elaborate cross-boundary-network issues, promote resolution of these issues through open dialog and collaboration of involved entities in appropriate fora, and promote and validate the open collaborative Internet development model.

In 2008, the initiative focused on (3) key areas: 1) The Global Addressing Program-ensuring smooth transition from an all IPv4 Internet to broader deployment of IPv6. 2) The Common and Open Internet Program-identifying threats to the common Internet model and supporting work to mitigate them. 3) The Security and Stability Program-supporting development and deployment of key technologies for ensuring a stable and secure Internet infrastructure.

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Form 990, Part III, Line 4d - Other Program Services Description (continued)

Expenses: 108,975 Revenues: 0

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

The Internet Society By-Laws call for Organizational members, Chapter members, and Individual members. Membership is open for Organizational members and Individual members. As an ISOC member, you could join an existing chapter or start one yourself.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

The Internet Society By-Laws call for the election or appointment of a Board of Trustees by Organizational Members, Chapters, and the Internet Architecture Board (IAB). To participate in an election, a member must be in good standing as of December 31 of the previous year. For an Organizational Member, dues must be paid in full. For a Chapter the Chapter must be in good standing. A person may be a candidate in only one constituency (org member, chapter, IAB) in one year. Trustee terms are limited to 3 years and to no more than two consecutive terms. The two important Committees involved in this process are the Elections and the Nominations Committees. The Elections Committee is responsible for determining the annual parameters and for overseeing the entire process.

The Nominations Committee establishes selection criteria for prospective Trustees, advertises the nominations process, solicits candidates for the process, names a slate of candidates, oversees any petitions process and monitors the process to ensure that an individual is not a candidate in more than one constituency at the same time. Once candidates are nominated, petitions for additional nominees are accepted for 30 days. Candidates are allowed to submit biographical information and an election statement. After 30 days, the petition period closes and a final slate

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Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body (continued)

is announced. Ballots are distributed and must be returned in 28 days. At the 28th day, voting closes and at least two members of the Elections Committee count the ballots at a time and place of their choosing. Within 10 days after the close of the election process, the Elections Committee certifies the results to the Board of Trustees and publishes the results. A 20 day period is allowed for challenges to the election. The CEO, after consultation with the Chairs of the Nominations Committee, Elections Committee and members of the Board of Trustees, advises the author of any challenge about the Board's decision and the challenge period closes. The new trustees are seated at the Board of Trustees Meeting following the Annual Meeting.

Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders

The Internet Society elects or appoints Organizational members, Chapter members, and members of the Internet Engineering Task Force (IETF) community as directed by the Internet Architecture Board (IAB) to compose its Board of Trustees. The three classes of members have the right to approve or ratify decisions of the organization's governing body. Some of the powers of the governing body include removal of other members of the governing body. A vacancy in an Officer position may be filled by the affirmative vote of at least a majority of members of Board of Trustees then in office. To remove an Officer for unsatisfactory performance requires four-fifths of the members then in office. To remove the Chief Executive Officer (CEO), requires a majority of Board members. To replace a Board member who ceased to serve, requires two-thirds of the members then in office.

The only organization body that has the responsibility to dissolve the organization is the Board of Trustees.

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Form 990, Part VI, Line 7b - Decisions of Governing Body Approval by Members or Shareholders (continued)

Additional decisions that require their attention include approval of the CEO's variable compensation, setting compensation targets for the CEO, budget approval for the organization, review of the corporation's tax return, review of the annual Conflict of Interest Policy, and appointing the Board of Trustees for Public Interest Registry.

All Board members have the same voting rights.

Form 990, Part VI, Line 10 - Form 990 Review Process

The 990 is prepared by ISOC's accounting staff, then forwarded to the CFO and CEO to review for completeness and accuracy. ISOC's independent accounting firm reviews and signs the return as Paid Preparer and delivers to the Internet Society.

Prior to filing, the CFO of the Internet Society reviews the return with the Audit Committee of the Board of Trustees. A copy of the tax return in its final form is sent to each member of the Board of Trustees prior to filing of the return. The CEO or the CFO sign the return and files by certified mail with the Internal Revenue Service.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Annually trustees, officers, and key employees of Internet Society fill out a conflict of interest questionnaire. These completed questionnaires are reviewed and monitored by the Audit Committee, and results are reported to the Board of Trustees. Each questionnaire is posted on the ISOC internal information intranet. The Audit Committee and Chairman rely on the trustees, officers, and key employees to inform them of issues that might arise in the interim period between questionnaire submissions.

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Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts (contin

Trustees who report potential conflicts are required to abstain from any formal decision by the Board of Trustees, and may be requested to retire from any discussion or deliberation. The Board of Trustees, acting as a body led by the Chairperson, makes the determination of whether a conflict exists and the participation restrictions to be imposed. Should the Chairperson be determined to have a conflict, an acting chairperson or the Chief Executive Officer is appointed for the affected deliberation before the Board of Trustees.

The Chief Executive Officer is responsible for the monitoring of potential conflicts by management personnel. The company's Delegation Policy states that management personnel may not exercise approval authority for any transactions where the delegated individual has a conflict.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

The following paragraphs reference questions 15a and 15b:

ISOC engaged a compensation specialist in 2008 to establish a comprehensive compensation program for the company. The goals were to establish internal compensation equity, achieve external equity to ensure fair and competitive pay, to develop objective merit review processes, and to develop a system and tools to maintain the compensation program. ISOC developed compensation benchmarks for each position within the organization, using several compensation studies for U.S.- based employees and benchmarks from Mercer for worldwide employees.

ISOC employs a goals management system to establish and track goals for all employees. Goal-related performance is reviewed at least quarterly. Employees fill out self-evaluations and meet with their respective managers to discuss their

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Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees (continued)

previous year's achievements and current year's goals.

ISOC has established the practice to review performance of all employees on a common review date of December 31. Annual salary reviews are based on these performance reviews and the benchmark surveys. ISOC also awarded variable compensation to certain key performers based on extraordinary achievements during the year. These awards were determined in consultation with the compensation consultant, based on recommendations by the CEO, the CFO, and the awardees' direct supervisor.

ADDITIONAL INFORMATION ON THE COMPENSATION OF THE CEO

The Corporation engaged the Hay Group, a global management and human resources consulting firm to help review and establish a compensation package for its CEO.

Besides compensation benchmarks, the Hay Group suggested work valuation, role design, and performance management techniques based on job evaluation methodology from their database of the 8,000 organizations they work with worldwide. ISOC also used information and advice from PriceWaterhouseCoopers, Guidestar, and American Research Corporation to determine compensation for the CEO.

ISOC entered into an employment contract with its CEO in February 2006, replacing a prior employment contract. The CEO is to receive a base compensation to be paid monthly, and is eligible for an annual variable compensation equal to 30% of the base compensation. The contract provides for a fixed annual increase through its expiration date of February 2011. The CEO receives no other compensation other than benefits available to other ISOC employees, including a company contribution toward a retirement plan.

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Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees (continued)

Annually, the Executive Committee of the Board of Trustees draws up operating targets for the CEO. Each target is assigned a percentage of variable compensation that the CEO is entitled to earn, if the target is achieved. The CEO submits a self-evaluation at year-end to the Executive Committee. The Executive Committee reviews her performance and makes a determination as to the amount of variable compensation earned. The Executive Committee then instructs ISOC's CFO to pay the award, less applicable statutory withholdings.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Governing documents, company policies and financial statements are published on the corporation's web site.

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008Attachment
Sequence No **67**

Name(s) shown on return

Internet Society

Identifying number

54-1650477

Business or activity to which this form relates

Form 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	75,173.

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	75,173.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If 'Yes,' is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25			
26 Property used more than 50% in a qualified business use											
27 Property used 50% or less in a qualified business use											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29			

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions)					
Membership system	12/31/08	237,000.	167	36	
Accounting software	12/31/08	23,984.	167	36	
43 Amortization of costs that began before your 2008 tax year				43	84,398.
44 Total. Add amounts in column (f). See the instructions for where to report				44	100,792.

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?					☐ Yes ☐ No		24b If 'Yes,' is the evidence written?					☐ Yes ☐ No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25					
26 Property used more than 50% in a qualified business use													
27 Property used 50% or less in a qualified business use													
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28					
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29					

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

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38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions)					
ID track database redesign	5/31/08	2,729.	167	36	531.
NeuStar tools	5/31/08	80,000.	167	36	15,556.
43 Amortization of costs that began before your 2008 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If 'Yes,' is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25			
26 Property used more than 50% in a qualified business use											
27 Property used 50% or less in a qualified business use:											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29			

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions)					
Software tools	8/31/08	3,684.	167	36	307.
Software tools	12/31/08	12,225.	167	36	
43 Amortization of costs that began before your 2008 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008Attachment
Sequence No **67**

Name(s) shown on return

Internet Society

Identifying number

54-1650477

Business or activity to which this form relates

Form 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See the instructions for a higher limit for certain businesses	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	75,173.

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B – Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C – Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	75,173.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				☐ Yes	☐ No	24b If 'Yes,' is the evidence written?				☐ Yes	☐ No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25			
26 Property used more than 50% in a qualified business use											
27 Property used 50% or less in a qualified business use.											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29			

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
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41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions):					
Membership system	12/31/08	237,000.	167	36	
Accounting software	12/31/08	23,984.	167	36	
43 Amortization of costs that began before your 2008 tax year					43 84,398.
44 Total. Add amounts in column (f). See the instructions for where to report					44 100,792.

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?					Yes	No	24b If 'Yes,' is the evidence written?					Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)									25				
26 Property used more than 50% in a qualified business use													
27 Property used 50% or less in a qualified business use:													
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1									28				
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1									29				

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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ID track database redesign	5/31/08	2,729.	167	36	531.
NeuStar tools	5/31/08	80,000.	167	36	15,556.
43 Amortization of costs that began before your 2008 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?					Yes	No	24b If 'Yes,' is the evidence written?					Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25					
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27 Property used 50% or less in a qualified business use													
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28					
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29					

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	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

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Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

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(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions)					
Software tools	8/31/08	3,684.	167	36	307.
Software tools	12/31/08	12,225.	167	36	
43 Amortization of costs that began before your 2008 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

12/31/08

2008 Federal Book Summary Depreciation Schedule

Page 1

Client 1000

Internet Society

54-1650477

11/04/09

10 49AM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct	Cur 179/ SDA	Prior 179/ SDA/ Depr	Method	Life	Current Depr
Form 990/990 PF										
Amortization										
4	Membership system	12/31/08		237,000				S/L	36	0
5	Accounting software	12/31/08		23,984				S/L	36	0
7	ID track database redesign	5/31/08		2,729				S/L	36	531
8	NeuStar tools	5/31/08		80,000				S/L	36	15,556
9	Software tools	8/31/08		3,684				S/L	36	307
10	Software tools	12/31/08		12,225				S/L	36	0
25	ID Submission Tool	8/15/07		120,000			15,000	S/L	36	40,000
33	AMS Accounting Software	9/01/99		8,550			8,550	S/L	36	0
34	Q Membership/Accounting	10/15/05		124,969			91,991	S/L	36	32,978
35	Web Software	6/30/06		3,961			1,980	S/L	36	1,320
36	Marratech System	3/31/07		30,298			7,574	S/L	36	10,100
Total Amortization				647,400		0	125,095			100,792
Furniture and Fixtures										
11	Reston office furn	12/31/08		5,488				S/L	7	0
12	Geneva office furn	12/31/08		26,701				S/L	7	0
26	Office desk & chairs	6/01/07		13,408			1,117	S/L	7	1,915
27	Conference Room Chairs	7/01/07		5,431			388	S/L	7	776
37	Office desks & chair-Rest	9/01/08		85,098				S/L	7	3,039
38	Office Furniture	4/03/94		18,589			18,589	S/L	7	0
Total Furniture and Fixtures				154,715		0	20,094			5,730
Improvements										
13	Leasehold Improv #201	9/01/08		90,846				S/L	7	4,326
42	Buildout-Suite 100	6/30/01		88,141			81,845	S/L	7	6,296
43	Leasehold Improv-Lan Room	9/01/04		1,735			1,509	S/L	46	226
44	Leasehold Improv-IAD Offic	2/08/05		2,210			1,887	S/L	41	323
45	Improv-Window-Inter Offic	5/31/05		2,725			2,223	S/L	38	502
Total Improvements				185,657		0	87,464			11,673
Machinery and Equipment										
1	MacBook Computer	1/31/08		6,070				S/L	3	1,855
2	Cisco in kind equipment	12/31/08		119,051				S/L	5	0

12/31/08

2008 Federal Book Summary Depreciation Schedule

Page 2

Client 1000

Internet Society

54-1650477

11/04/09

10 49AM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
3	Cisco in kind equipment	2/01/08		10,000				S/L	5	1,833
14	VOIP phone system Reston	5/01/08		13,675				S/L	5	2,165
15	Office equip-Reston	9/30/08		72,496				S/L	5	3,625
16	Mailman server	2/28/05		9,828			9,282	S/L	3	546
17	Apple laptop (LSA)	2/28/05		2,465			2,328	S/L	3	137
18	Web server	3/31/05		6,075			5,569	S/L	3	506
19	Web server	7/31/05		3,361			2,708	S/L	3	654
20	Apple laptop Geneva MK	8/01/05		1,643			1,324	S/L	3	319
21	2 firewalls	8/31/05		3,225			2,508	S/L	3	717
22	Dell laptop(Shears)	9/30/05		2,253			1,690	S/L	3	563
23	Web server	11/30/05		2,346			1,629	S/L	3	717
24	Cisco-in kind-equipment	2/01/08		90,000				S/L	5	16,500
28	Streaming host equipment	2/28/05		3,453			3,262	S/L	3	192
29	Laptop-IETF IAD	5/31/05		3,083			2,655	S/L	3	428
30	Dell Server & hard drive	6/01/05		6,271			5,400	S/L	3	871
31	Cisco equipment in kind	11/08/06		101,218			23,617	S/L	5	20,244
32	Panasonic XGA projectors	12/28/07		17,230				S/L	7	2,461
40	VOIP Phone System-Geneva	1/03/07		6,870			1,374	S/L	5	1,374
41	Copier Reston	11/15/07		10,317			258	S/L	5	2,063
Total Machinery and Equipment				490,930		0	63,604			57,770
Total Depreciation				831,302		0	171,162			75,173
Grand Total Amortization				647,400		0	125,095			100,792
Grand Total Depreciation				831,302		0	171,162			75,173

12/31/08

2008 Federal Book Summary Depreciation Schedule

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Internet Society

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11/04/09

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct	Cur 179/ SDA	Prior 179/ SDA/ Depr	Method	Life	Current Depr
Form 990/990-PF										
Amortization										
4	Membership system	12/31/08		237,000				S/L	36	0
5	Accounting software	12/31/08		23,984				S/L	36	0
7	ID track database redesign	5/31/08		2,729				S/L	36	531
8	NeuStar tools	5/31/08		80,000				S/L	36	15,556
9	Software tools	8/31/08		3,684				S/L	36	307
10	Software tools	12/31/08		12,225				S/L	36	0
25	ID Submission Tool	8/15/07		120,000			15,000	S/L	36	40,000
33	AMS Accounting Software	9/01/99		8,550			8,550	S/L	36	0
34	Q Membership/Accounting	10/15/05		124,969			91,991	S/L	36	32,978
35	Web Software	6/30/06		3,961			1,980	S/L	36	1,320
36	Marratech System	3/31/07		30,298			7,574	S/L	36	10,100
Total Amortization				647,400		0	125,095			100,792
Furniture and Fixtures										
11	Reston office furn	12/31/08		5,488				S/L	7	0
12	Geneva office furn	12/31/08		26,701				S/L	7	0
26	Office desk & chairs	6/01/07		13,408			1,117	S/L	7	1,915
27	Conference Room Chairs	7/01/07		5,431			388	S/L	7	776
37	Office desks & chair-Rest	9/01/08		85,098				S/L	7	3,039
38	Office Furniture	4/03/94		18,589			18,589	S/L	7	0
Total Furniture and Fixtures				154,715		0	20,094			5,730
Improvements										
13	Leasehold Improv #201	9/01/08		90,846				S/L	7	4,326
42	Buildout Suite 100	6/30/01		88,141			81,845	S/L	7	6,296
43	Leasehold Improv-Lan Room	9/01/04		1,735			1,509	S/L	46	226
44	Leasehold Improv-IAD Offic	2/08/05		2,210			1,887	S/L	41	323
45	Improv-Window-Inter Offic	5/31/05		2,725			2,223	S/L	38	502
Total Improvements				185,657		0	87,464			11,673
Machinery and Equipment										
1	MacBook Computer	1/31/08		6,070				S/L	3	1,855
2	Cisco-in kind-equipment	12/31/08		119,051				S/L	5	0

2008 Facts and Circumstances

The Internet Society (ISOC) is a nonprofit charitable and educational organization founded in 1992 to provide leadership in Internet related standards, education, and policy. With offices in Washington D.C., USA, and Geneva, Switzerland, it is dedicated to ensuring the open development, evolution and use of the Internet for the benefit of people throughout the world.

ISOC qualifies as publicly supported because it meets the "10% plus facts and circumstances" test under Treas. Reg. 1.170A-9(e)(3) in the following respects:

1. 10% of support limitation. ISOC's public support fraction is 17.6%, well above the 10% threshold.
2. Attraction of public support. ISOC is organized and operated to attract new and additional support on a continuous basis. As a membership organization, it receives membership dues and is continuously seeking to expand its membership base of corporate members. During 2008, ISOC was successful in expanding its base of corporate members by 18%. ISOC also has more than 28,000 individual members around the world. It does not charge membership dues to individuals since many of them are located in developing countries, but it does seek and receive contributions from individuals. ISOC also seeks and receives grants and contributions for the support of specific programs and activities, including its conferences and meetings. During 2008, ISOC increased its membership staff by 200% and intends, during 2009, to expand its membership efforts to include requests for grants from nonprofit and foundation grantmakers.
3. Sources of support. ISOC is supported by a diverse and representative group of donors, including more than 80 corporations, more than 28,000 individual members, and approximately four nonprofit organizations. Its programs and activities have broad public appeal to members of the public, around the globe, that share an interest in the promotion of a secure and stable Internet infrastructure worldwide.
4. Representative governing body. ISOC is governed by a thirteen member board of trustees. In addition to the President, who is an ex officio nonvoting member, there are twelve trustees from ten different countries, including the United States, Uruguay, Japan, Germany, Tunisia, Serbia, Mexico, Australia, Luxembourg and the Netherlands. These individuals all have significant background in issues involving the infrastructure and operation of the Internet.
5. Availability of public facilities or services; public participation in programs or policies. ISOC conducts a variety of programs and activities that are designed to ensure an open and accessible Internet. These programs are widely accessible to the interested segments of the public and include efforts to provide publicly available briefings and forums in such areas as increasing access to the Internet in developing countries, mentoring new technical leaders worldwide, promotion of a secure and stable Internet infrastructure, and removal of impediments to Internet growth and end-to-end access for Internet users. The products of ISOC's efforts are freely made public through

conferences, seminars, publications and through ISOC's website,
www.InternetSociety.org.

ISOC acts not only as a global clearinghouse for Internet information and education but also as a facilitator and coordinator of Internet-related initiatives around the world. For over 15 years ISOC has run international network training programs for developing countries and these have played a vital role in setting up the Internet connections and networks in virtually every country connecting to the Internet during this time.

Through its events, developing-country training workshops, tutorials, public policy, and regional and local chapters, ISOC serves the educational and public policy needs of the growing global Internet community. From commerce to education to social issues, its goal is to enhance the availability and utility of the Internet on the widest possible scale.

2008

Schedule A, Part IV - Supplemental Information

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Part II, Line 10 - Other Income

<u>Nature and Source</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Miscellaneous Revenue	499.	1,619.	773.	7,327.	
Exchange Rate Adjustments	-32,430.	-18,689.	-10,951.	-32,854.	22,127.
Total	<u>\$ -31,931.</u>	<u>\$ -17,070.</u>	<u>\$ -10,178.</u>	<u>\$ -25,527.</u>	<u>\$ 22,127.</u>

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete **only Part I** and check this box ☒ **X**
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete **only Part II** (on page 2 of this form)
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization INTERNET SOCIETY	Employer identification number 54-1650477
	Number, street, and room or suite no. If a P.O. box, see instructions 1775 WIEHLE AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions RESTON, VA 20190-5108	

Check type of return to be filed (file a separate application for each return)

☒ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (sec. 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-PF	☐ Form 1041-A	☐ Form 8870

- The books are in the care of ▶ THE ORGANIZATION

Telephone No ▶ 703 326-9880

FAX No ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15, 2009 to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶ ☒ calendar year 2008 or▶ ☐ tax year beginning _____, _____, and ending _____

2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	NONE
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	NONE
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	NONE

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2008)

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization INTERNET SOCIETY	Employer identification number 54-1650477
	Number, street, and room or suite no. If a P.O. box, see instructions 1775 WIEHLE AVENUE	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions RESTON, VA 20190-5108	

Check type of return to be filed (File a separate application for each return)

☒ Form 990	☐ Form 990-PF	☐ Form 1041-A	☐ Form 6069
☐ Form 990-BL	☐ Form 990-T (sec. 401(a) or 408(a) trust)	☐ Form 4720	☐ Form 8870
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 5227	

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

• The books are in the care of **THE ORGANIZATION**

Telephone No **703 326-9880**

FAX No

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **11/16/2009**
- 5 For calendar year **2008**, or other tax year beginning **11/16/2009** and ending **11/16/2009**
- 6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension **ADDITIONAL TIME IS REQUESTED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b \$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature **Margaret A. Bradshaw** Title **CPA/Agent** Date **8/4/09**
 GRANT THORNTON LLP
 2010 CORPORATE RIDGE, SUITE 400
 MCLEAN, VA 22102

Form 8868 (Rev 4-2008)