

**- Return of Organization Exempt From Income Tax**

**1997**

Department of the Treasury  
Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

This Form is Open  
to Public Inspection

**A** For the 1997 calendar year, OR tax year period beginning 1997, and ending 19

**B** Check it:

Change of address  
 Initial return  
 Final return  
 Amended return (required also for 501(c)(3) reporting)

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization  
**INTERNET MULTICASTING SERVICE, INC.**  
**C/O UUCOM, INC.**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**4875 EISENHOWER AVE., STE. 250**

City, town, or post office, state, and ZIP+4  
**ALEXANDRIA, VA 22304-4833**

**D** Employer identification number  
**52-1827912**

**E** State registration number

**F** Check  if exemption application is pending

**G** Type of organization  $\rightarrow$   Exempt under 501(c) ( 3 )  $\leftarrow$  (insert number) OR  section 4947(a)(1) nonexempt charitable trust

**Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).**

**H(a)** Is this a group return filed for affiliates?  Yes  No

**(b)** If "Yes," enter the number of affiliates for which this return is filed: \_\_\_\_\_

**(c)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** If either box in H is checked "Yes," enter four-digit group exemption number (GEN) \_\_\_\_\_

**J** Accounting method:  Cash  Accrual  Other (specify) \_\_\_\_\_

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

<b>1</b>	Contributions, gifts, grants, and similar amounts received:			
<b>a</b>	Direct public support	<b>1a</b>	<b>147,307.</b>	
<b>b</b>	Indirect public support	<b>1b</b>		
<b>c</b>	Government contributions (grants)	<b>1c</b>		
<b>d</b>	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ <u>147,307.</u> noncash \$ _____ )		<b>STMT 1</b>	<b>1d 147,307.</b>
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)			<b>2</b>
<b>3</b>	Membership dues and assessments			<b>3</b>
<b>4</b>	Interest on savings and temporary cash investments			<b>4</b>
<b>5</b>	Dividends and interest from securities			<b>5</b>
<b>6a</b>	Gross rents	<b>6a</b>		
<b>b</b>	Less: rental expenses	<b>6b</b>		
<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)			<b>6c</b>
<b>7</b>	Other investment income (describe _____ )			<b>7</b>
<b>8a</b>	Gross amount from sale of assets other than inventory	<b>(A) Securities</b>	<b>(B) Other</b>	
<b>b</b>	Less: cost or other basis and sales expenses	<b>8a</b>		
<b>c</b>	Gain or (loss) (attach schedule)	<b>8b</b>		
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8c</b>		<b>8d</b>
<b>9</b>	Special events and activities (attach schedule):			
<b>a</b>	Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>		
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>		
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)			<b>9c</b>
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>		
<b>b</b>	Less: cost of goods sold	<b>10b</b>		
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			<b>10c</b>
<b>11</b>	Other revenue (from Part VII, line 103)			<b>11</b>
<b>12</b>	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			<b>12 147,307.</b>
<b>13</b>	Program services (from line 44, column (B))			<b>13 150,546.</b>
<b>14</b>	Management and general (from line 44, column (C))			<b>14 9,364.</b>
<b>15</b>	Fundraising (from line 44, column (D))			<b>15</b>
<b>16</b>	Payments to affiliates (attach schedule)			<b>16</b>
<b>17</b>	Total expenses (add lines 16 and 44, column (A))			<b>17 159,910.</b>
<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)			<b>18 &lt;12,603.&gt;</b>
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))			<b>19 51,343.</b>
<b>20</b>	Other changes in net assets or fund balances (attach explanation)		<b>SEE STATEMENT 2</b>	<b>20 &lt;4,000.&gt;</b>
<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			<b>21 34,740.</b>

**Part II Statement of Functional Expenses** All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash \$ 94,100. noncash \$	22 94,100.	94,100.	STATEMENT 5	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 0.	0.	0.	0.
26 Other salaries and wages	26			
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31 950.		950.	
32 Legal fees	32			
33 Supplies	33			
34 Telephone	34			
35 Postage and shipping	35 2,844.	2,844.		
36 Occupancy	36 6,400.		6,400.	
37 Equipment rental and maintenance	37			
38 Printing and publications	38 198.	198.		
39 Travel	39 8,100.	8,100.		
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42			
43 Other expenses (itemize):				
a	43a			
b	43b			
c	43c			
d				
e SEE STATEMENT 3	47,318.	45,304.	2,014.	
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 159,910.	150,546.	9,364.	0.

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? **SEE STATEMENT 4**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a INTERNET SOFTWARE CONSORTIUM-FUNDED DEVELOPMENT AND PLACEMENT INTO THE PUBLIC DOMAIN OF REFERENCE IMPLEMENTATIONS OF KEY INTERNET SOFTWARE STANDARDS. (Grants and allocations \$ 94,100.)	94,100.
b ARCHIVING & STABILIZING-RELATED TO A 50 GIGABYTE DATABASE CONSISTING OF THE INTERNET 1996 WORLD EXPO AND SEVERAL HUNDRED HOURS OF INTERNET TALK RADIO MATERIAL. (Grants and allocations \$ )	56,446.
c	
(Grants and allocations \$ )	
d	
(Grants and allocations \$ )	
e Other program services (attach schedule) (Grants and allocations \$ )	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	150,546.

**Part IV Balance Sheets**

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
45	Cash - non-interest-bearing .....	12,051.	27,221.
46	Savings and temporary cash investments .....		
47 a	Accounts receivable .....		
b	Less: allowance for doubtful accounts .....		
48 a	Pledges receivable .....		
b	Less: allowance for doubtful accounts .....		
49	Grants receivable .....		
50	Receivables from officers, directors, trustees, and key employees (attach schedule) .....	37,748.	7,519.
51 a	Other notes and loans receivable .....		
b	Less: allowance for doubtful accounts .....		
52	Inventories for sale or use .....		
53	Prepaid expenses and deferred charges .....		
54	Investments - securities (attach schedule) .....		
55 a	Investments - land, buildings, and equipment: basis .....		
b	Less: accumulated depreciation (attach schedule) .....		
56	Investments - other .....		
57 a	Land, buildings, and equipment: basis .....	1,544.	
b	Less: accumulated depreciation .....		
58	Other assets (describe ▶) .....		
59	<b>Total assets (add lines 45 through 58) (must equal line 74)</b> .....	<b>51,343.</b>	<b>34,740.</b>
60	Accounts payable and accrued expenses .....		
61	Grants payable .....		
62	Deferred revenue .....		
63	Loans from officers, directors, trustees, and key employees .....		
64 a	Tax-exempt bond liabilities .....		
b	Mortgages and other notes payable .....		
65	Other liabilities (describe ▶) .....		
66	<b>Total liabilities (add lines 60 through 65)</b> .....	<b>0.</b>	<b>0.</b>
Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
67	Unrestricted .....		
68	Temporarily restricted .....		
69	Permanently restricted .....		
Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74			
70	Capital stock, trust principal, or current funds .....	0.	0.
71	Paid-in or capital surplus, or land, building, and equipment fund .....	0.	
72	Retained earnings, endowment, accumulated income, or other funds .....	51,343.	
73	<b>Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)</b> .....	<b>51,343.</b>	<b>34,740.</b>
74	<b>Total liabilities and net assets / fund balances (add lines 66 and 73)</b> .....	<b>51,343.</b>	<b>34,740.</b>

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return**

<b>a</b> Total revenue, gains, and other support per audited financial statements	<b>a</b> N/A
<b>b</b> Amounts included on line a but not on line 12, Form 990:	
(1) Net unrealized gains on investments \$	
(2) Donated services and use of facilities \$	
(3) Recoveries of prior year grants \$	
(4) Other (specify): \$	
Add amounts on lines (1) through (4)	<b>b</b>
<b>c</b> Line a minus line b	<b>c</b>
<b>d</b> Amounts included on line 12, Form 990 but not on line a:	
(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify): \$	
Add amounts on lines (1) and (2)	<b>d</b>
<b>e</b> Total revenue per line 12, Form 990 (line c plus line d)	<b>e</b>

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b> Total expenses and losses per audited financial statements	<b>a</b> N/A
<b>b</b> Amounts included on line a but not on line 17, Form 990:	
(1) Donated services and use of facilities \$	
(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify): \$	
Add amounts on lines (1) through (4)	<b>b</b>
<b>c</b> Line a minus line b	<b>c</b>
<b>d</b> Amounts included on line 17, Form 990 but not on line a:	
(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify): \$	
Add amounts on lines (1) and (2)	<b>d</b>
<b>e</b> Total expenses per line 17, Form 990 (line c plus line d)	<b>e</b>

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
CARL A. MALAMUD 4875 EISENHOWER AVE., ALEXANDRIA, VA	CHAIRMAN 40+ HRS/WK	0.	0.	0.
DR. MARSHALL T. ROSE 3167 MORNING WAY, LA JOLLA, CA 92037	VICE-CHAIRMAN AS NEEDED	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule.  Yes  No

**Part VI Other Information**

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	
b	If "Yes," has it filed a tax return on Form 990-T for this year? <span style="float:right">N/A</span>	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement:	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0.
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III)	82b	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	501(c)(4), (5), or (6) organizations. - a Were substantially all dues nondeductible by members?	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	
h	If section 6033(e)(1)(A) dues notice were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) organizations. - Enter:		
a	Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. - Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. - Enter: Amount of tax imposed during the year under: section 4911 <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span> 0.; section 4912 <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span> 0.; section 4955 <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span> 0.		
b	501(c)(3) and 501(c)(4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶ 0.</span>		
d	Enter: Amount of tax in 89c, above, reimbursed by the organization <span style="float:right">▶ 0.</span>		
90 a	List the states with which a copy of this return is filed <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span> NONE		
b	Number of employees employed in the pay period that includes March 12, 1997	90b	0
91	The books are in care of <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span> <b>CARL A. MALAMUD</b> Telephone no. <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span> <b>(703) 461-1393</b>		
	Located at <span style="border-bottom: 1px solid black; display: inline-block; width: 200px;"></span> <b>4875 EISENHOWER AVE., ALEXANDRIA, VA</b> ZIP +4 <span style="border-bottom: 1px solid black; display: inline-block; width: 50px;"></span> <b>22304</b>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041. - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span> <b>N/A</b>	92	N/A

**Part VII Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>93</b> Program service revenue:					
(a) _____					
(b) _____					
(c) _____					
(d) _____					
(e) _____					
(f) Medicare/Medicaid payments .....					
(g) Fees and contracts from government agencies .....					
<b>94</b> Membership dues and assessments .....					
<b>95</b> Interest on savings and temporary cash investments .....					
<b>96</b> Dividends and interest from securities .....					
<b>97</b> Net rental income or (loss) from real estate:					
(a) debt-financed property .....					
(b) not debt-financed property .....					
<b>98</b> Net rental income or (loss) from personal property .....					
<b>99</b> Other investment income .....					
<b>100</b> Gain or (loss) from sales of assets other than inventory .....					
<b>101</b> Net income or (loss) from special events .....					
<b>102</b> Gross profit or (loss) from sales of inventory .....					
<b>103</b> Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
<b>104</b> Subtotal (add columns (B), (D), and (E)) .....		0.		0.	0.
<b>105</b> TOTAL (add line 104, columns (B), (D), and (E)) .....					0.

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	

**Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked.)**

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: \_\_\_\_\_ Type or print name and title: \_\_\_\_\_

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:  Preparer's SSN: \_\_\_\_\_

Preparer's Use Only

Firm's name (or yours if self-employed) and address: SIMMONDS & KLIMA, LTD.  
6045 WILSON BLVD., STE. 200  
ARLINGTON, VA

EIN: \_\_\_\_\_ ZIP + 4: 22205

Organization Exempt Under 501(c)(3)

(Except Private Foundation), and Section 501(e), 501(f), 501(k), 501(n) or Section 4947(a)(1)  
Nonexempt Charitable Trust

1997

Supplementary Information

▶ Must be completed by the above organizations and attached to their Form 990 (or Form 990EZ).

Department of the Treasury  
Internal Revenue Service

Name of the organization INTERNET MULTICASTING SERVICE, INC.  
C/O UUCOM, INC.

Employer identification number  
52 1827912

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶		0		

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See instructions.) (List each one (whether individuals or firms.) (If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		0

LHA For Paperwork Reduction Act Notice, see page 1 of the instructions to Form 990 (or Form 990-EZ).

Schedule A (Form 990) 1997

**Part III Statement About Activities**

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ► \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?	X	
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions. SEE STATEMENT 6		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?		X
4 Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)		

**Part IV Reason for Non-Private Foundation Status** (See instructions.)

The organization is not a private foundation because it is (please check only ONE applicable box):

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14  An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)



INTERNET MULTICASTING SERVICE, INC.

Schedule A (Form 990) 1997

C/O UUCOM, INC.

52-1827912 Page 3

**Part IV-A** Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) Use cash method of accounting.  
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1996	(b) 1995	(c) 1994	(d) 1993	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	831,785.	927,850.	797,191.	316,550.	2,873,376.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets		11,883.	SEE STATEMENT 7		11,883.
23 Total of lines 15 through 22	831,785.	939,733.	797,191.	316,550.	2,885,259.
24 Line 23 minus line 17	831,785.	939,733.	797,191.	316,550.	2,885,259.
25 Enter 1% of line 23	8,318.	9,397.	7,972.	3,166.	
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 57,705.
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1993 through 1996 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts			SEE STATEMENT 8		26b 992,768.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 2,885,259.
d Add: Amounts from column (e) for lines:	18	19			
	22 11,883.	25b 992,768.			26d 1,004,651.
e Public support (line 26c minus line 26d total)					26e 1,880,608.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 65.1799%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from each "disqualified person." Enter the sum of such amounts for each year.	(1996)	(1995)	(1994)	(1993)	N/A
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:	(1996)	(1995)	(1994)	(1993)	N/A
c Add: Amounts from column (e) for lines:	15	16			
	17	20	21		27c N/A
d Add: Line 27a total and line 27b total					27d
e Public support (line 27c, total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f \$ N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1993 through 1996, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

NONE

723121 12-05-97

**Part V Private School Questionnaire**  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
	_____		
	_____		
	_____		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff? .....		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....		
d	Copies of all material used by the organization or on its behalf to solicit contributions? .....		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
	_____		
	_____		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges? .....		
b	Admissions policies? .....		
c	Employment of faculty or administrative staff? .....		
d	Scholarships or other financial assistance? .....		
e	Educational policies? .....		
f	Use of facilities? .....		
g	Athletic programs? .....		
h	Other extracurricular activities? .....		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
	_____		
	_____		
34 a	Does the organization receive any financial aid or assistance from a governmental agency? .....		
b	Has the organization's right to such aid ever been revoked or suspended? .....		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....		

**Part VI-A Lobbying Expenditures by Electing Public Charities**

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check here  a If the organization belongs to an affiliated group.

Check here  b If you checked "a" above and "limited control" provisions apply.

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

(a)  
Affiliated group totals

(b)  
To be completed for ALL  
electing organizations

		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying) .....			
38 Total lobbying expenditures (add lines 36 and 37) .....			
39 Other exempt purpose expenditures .....			
40 Total exempt purpose expenditures (add lines 38 and 39) .....			
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is -			
The lobbying nontaxable amount is -			
Not over \$500,000 .....	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000 .....	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000 .....	\$175,000 plus 10% of the excess over \$1,000,000	41	
Over \$1,500,000 but not over \$17,000,000 .....	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000 .....	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41) .....	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	44		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
45 Lobbying nontaxable amount .....					0.
46 Lobbying ceiling amount (150% of line 45(e)) .....					0.
47 Total lobbying expenditures .....					0.
48 Grassroots nontaxable amount .....					0.
49 Grassroots ceiling amount (150% of line 48(e)) .....					0.
50 Grassroots lobbying expenditures .....					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers .....
- b Paid staff or management (include compensation in expenses reported on lines c through h) .....
- c Media advertisements .....
- d Mailings to members, legislators, or the public .....
- e Publications or published or broadcast statements .....
- f Grants to other organizations for lobbying purposes .....
- g Direct contact with legislators, their staffs, government officials, or a legislative body .....
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....
- i Total lobbying expenditures (add lines c through h) .....

Yes	No	
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

(i) Cash
(ii) Other assets

b Other transactions:

(i) Sales of assets to a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities or equipment
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 2 columns: Yes, No. Rows for b(i), b(ii), b(iii), b(iv), b(v), b(vi), c.

N/A

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (X)

N/A

b If "Yes," complete the following schedule.

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

FORM 990 CASH CONTRIBUTIONS OF \$5000 OR MORE STATEMENT 1  
 INCLUDED ON PART I, LINE 1D

\*\*\* NOT OPEN TO PUBLIC INSPECTION \*\*\*

<u>CONTRIBUTOR'S NAME</u>	<u>CONTRIBUTOR'S ADDRESS</u>	<u>AMOUNT</u>
JAPAN WIDE RESEARCH CONSORTIUM	KEIO UNIVERSITY, SOUTH FUJISAWA CAMPUS, JAPAN	36,607.
MIKHEF-H	KRUILAAN 409, P.O. BOX 41882, 1009 DB AMSTERDAM, THE NETHERLANDS	13,000.
NETWORK SOLUTIONS, INC.	505 HUNTMAR PARK DRIVE, HERNDON, VA 20170	37,500.
SWISS ACADEMIC & RESEARCH NETWORK	LIMMATQUAI 138, CH-8001 ZURICH, SWITZERLAND	10,000.
GENIX ASSOCIATION	2590 NINTH ST., #215, BERKELEY, CA 94710	50,000.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 2

DESCRIPTION	AMOUNT
PRIOR PERIOD ADJUSTMENT-MISCLASSIFICATION OF LOAN	<4,000.>
TOTAL TO FORM 990, PART I, LINE 20	<4,000.>

FORM 990 OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
ABANDONED ASSETS	1,544.		1,544.	
BANK CHARGES	49.		49.	
COMMUNICATIONS	1,517.	1,517.		
CONTRACTORS	34,218.	34,218.		
MISCELLANEOUS	40.	40.		
OFFICE EXPENSES	7,157.	7,157.		
PROFESSIONAL SERVICES	155.	155.		
UTILITIES	421.		421.	
SERVICES	217.	217.		
SOFTWARE	2,000.	2,000.		
TOTAL TO FM 990, LN 43	47,318.	45,304.	2,014.	

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 4  
PART III

## EXPLANATION

DEVELOPMENT OF GLOBAL MULTIMEDIA SERVICE PROVIDING PUBLIC, TECHNICAL,  
AND EDUCATIONAL INFORMATION OVER THE INTERNET FOR PUBLIC BENEFIT.

FORM 990	CASH GRANTS AND ALLOCATIONS	STATEMENT	5
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CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
SOFTWARE CONSORTIUM	VIXIE LABORATORIES		NONE	94,100
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				94,100.

SCHEDULE A	STATEMENT REGARDING ACTIVITIES WITH DIRECTORS, TRUSTEES, PRINCIPAL OFFICERS OR CREATOR PART III, LINE 2	STATEMENT	6
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THE ORGANIZATION HAS MADE ADVANCES TO CARL MALAMUD, CHAIRMAN, AND ALSO REIMBURSED HIM FOR PERSONAL EXPENSES INCURRED ON BEHALF OF THE ORGANIZATION.

SCHEDULE A	OTHER INCOME	STATEMENT	7
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DESCRIPTION	1996 AMOUNT	1995 AMOUNT	1994 AMOUNT	1993 AMOUNT
PEECHES		11,883.		
TOTAL TO SCHEDULE A, LINE 22		11,883.		

SCHEDULE A IDENTIFICATION OF EXCESS CONTRIBUTIONS INCLUDED ON PART IV, LINE 26B STATEMENT 8

\*\*\* NOT OPEN TO PUBLIC INSPECTION \*\*\*

CONTRIBUTOR'S NAME	TOTAL CONTRIBUTION	EXCESS CONTRIBUTION
AY NETWORKS, INC.	115,000.	57,235.
EPT. OF INFO MGMT	200,000.	142,235.
3M CORPORATION	221,000.	163,235.
JAPAN WIDE	70,000.	12,235.
CI	200,000.	142,235.
O'REILLY & ASSOCIATES	100,000.	42,235.
R DONNELLEY FINANCIAL	100,000.	42,235.
SOFTBANK (ZIFF DAVIS)	213,315.	155,610.
STERLING SOFTWARE	75,000.	17,235.
SUN MICROSYSTEMS	275,503.	217,738.
TOTAL EXCESS CONTRIBUTIONS TO SCHEDULE A, LINE 26B		<u>992,768.</u>