

Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, section 4947(a)(1) nonexempt charitable trust
 ▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

2000

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2000 calendar year, or tax year beginning 2000, and ending 20

B Check if applicable:
 Change of address
 Change of name
 Initial return
 Final return
 Amended return

C Please use IRS label or print or type. See Specific Instructions.
INTERNET MULTICASTING SERVICE INC
22103 AMANITA CIRCLE
JENNER, CA 95450

D Employer identification number
52-1827912

E Telephone no.
707-847-3720

F Check if application pending

G Accounting method: Cash Accrual Other (specify) ▶

H Enter 4-digit group exemption no. (GEN) ▶

I Organization type (check only one) - 501(c) (3) ◀ (insert no.) 527 or 4947(a)(1)

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

J Check 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 the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

K Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **1,697**

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 34.)

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	1,618
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less: cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	
6	Special events and activities (attach schedule):		
6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
6b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	
7a	Gross sales of inventory, less returns and allowances	7a	
7b	Less: cost of goods sold		
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	
8	Other revenue (describe ▶ SEE STATEMENT 1)	8	79
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ▶ SEE STATEMENT 2)	16	3,586
17	Total expenses (add lines 10 through 16)	17	
18	Excess or (deficit) for the year (line 9 less line 17)	18	-1,889
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	104,246
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year (combine lines 18 through 20)	21	102,357

Part II Balance Sheets - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See Specific Instructions on page 37.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	50,946	22 102,357
23 Land and buildings		23
24 Other assets (describe ▶ SEE STATEMENT 3)	53,300	24
25 Total assets	104,246	25 102,357
26 Total liabilities (describe ▶)	0	26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	104,246	27 102,357

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 38.)

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

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program line.

		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)	
28	DEVELOPMENT OF OPEN SOURCE SOFTWARE THAT IS USED TO CREATE METADATA ARCHIVES FROM PUBLIC WEB SITES. (Grants \$ 0)	28a	3,375
29	MAINTENANCE OF PUBLIC WEB SITES DEVOTED TO GOVERNMENT AND OTHER PUBLIC DATA. (Grants \$ 0)	29a	0
30	 (Grants \$)	30a	
31	Other program services (attach schedule)	31a	
32	Total program service expenses (add lines 28a through 31a)	32	3,375

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Specific Instructions on page 38.)

(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
SEE STATEMENT 5		0	0	0

Part V Other Information (See Specific Instructions on page 38 and General Instruction V on page 14.) **STATEMENT 6**

	Yes	No
33 Did organization engage in any activity not previously reported to IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.		0
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved		N/A
39 501(c)(7) organizations. - Enter: a Initiation fees and capital contributions included on line 9		N/A
b Gross receipts, included on line 9, for public use of club facilities		N/A
40a 501(c)(3) organizations. - Enter: Amount of tax imposed on the organization during the year under: section 4911 0 ; section 4912 0 ; section 4955 0		
b 501(c)(3) and (4) organizations. - Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		0
d Enter: Amount of tax on line 40c, above, reimbursed by the organization		
41 List the states with which a copy of this return is filed.	CALIFORNIA	
42 The books are in care of	CARL MALAMUD	Telephone no. 707-847-3720
Located at	22103 AMANITA CIRCLE, JENNER, CA	ZIP + 4 95450
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here	<input type="checkbox"/> N/A	
and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A

Please Sign Here

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.
(Important: See General Instruction W, page 14.)

Signature: CLIENT'S COPY Date: _____ Type or print name and title: _____

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P00105990
Firm's name (or yours if self-employed) and address and ZIP code	SORENSEN & HOLLAND 550 CALIFORNIA AVENUE, #300 PALO ALTO, CA 94306-1441		EIN 77-0498101
			Phone no. (650) 858-2011

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

2000

Department of the Treasury
Internal Revenue Service

Supplementary Information - (See separate instructions.)

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

Name of the organization INTERNET MULTICASTING SERVICE INC	Employer identification number 52-1827912
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Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the 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 page 1 of the 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	
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Part III Statements 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?

1 Yes No
X

If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ N/A

Organizations that made an election under section 501(h) by filing Form 5758 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.

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?

2a Yes No
X

b Lending of money or other extension of credit?

2b Yes No
X

c Furnishing of goods, services, or facilities?

2c Yes No
X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? ..

2d Yes No
X

e Transfer of any part of its income or assets?

2e Yes No
X

If the answer to any question is "Yes," attach a detailed statement explaining the transactions.

3 Does the organization make grants for scholarships, fellowships, student loans, etc.?

3 Yes No
X

4a Do you have a section 403(b) annuity plan for your employees?

4a Yes No
X

b Attach a statement to explain 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 page 2 of the instructions.)

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the 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 5.)
- 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 page 5 of the instructions.)

(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 page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) 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) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)		200,426	147,307	810,785	1,158,518
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 (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	3,300	21			3,321
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 sch. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	3,300	200,447	147,307	810,785	1,161,839
24 Line 23 minus line 17				810,785	1,161,839
25 Enter 1% of line 23	33	2,004	1,473	8,108	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 23,237
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts. SEE STATEMENT 7					26b 936,522
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 1,161,839
d Add: Amounts from column (e) for lines: 18 3,321 19					26d 939,843
22 26b 936,522					26e 221,996
e Public support (line 26c minus line 26d total)					26f
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
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 (which is not open to public inspection) 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: N/A					
(1999) _____ (1998) _____ (1997) _____ (1996) _____					
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 all these differences (the excess amounts) for each year:					
(1999) _____ (1998) _____ (1997) _____ (1996) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____					27c _____
17 _____ 20 _____ 21 _____					27d _____
d Add: Line 27a total _____ and line 27b total _____					27e _____
e Public support (line 27c total minus line 27d total)					27f _____
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27g _____ %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, 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 page 5 of the instructions.)

Part V Private School Questionnaire (See page 5 of the instructions.)
 (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?

29

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?

30

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?

31

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?

32a
32b
32c
32d

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? . .

33a
33b
33c
33d
33e
33f
33g
33h

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

34a Does the organization receive any financial aid or assistance from a governmental agency?

34a

b Has the organization's right to such aid ever been revoked or suspended?

34b

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.

35

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 7 of the instructions.) N/A
 (To be completed ONLY by an eligible organization that filed Form 5768)

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
36 Total lobbying expenditures to influence public opinion (grassroots lobbying).....	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying).....	37	
38 Total lobbying expenditures (add lines 36 and 37).....	38	
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 -		
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 on page 9 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount.....					
46 Lobbying ceiling amount (150% of line 45(e)).....					
47 Total lobbying expenditures ..					
48 Grassroots nontaxable amount ..					
49 Grassroots ceiling amount (150% of line 48(e)).....					
50 Grassroots lobbying expenditures ..					

Part VI-B Lobbying Activity by Nonelecting Public Charities (For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions.) 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:	Yes	No	Amount
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).....			

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

If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box.

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 - Must File Original and One Copy.

Form header section with fields for Name of Exempt Organization (INTERNET MULTICASTING SERVICE INC), Employer Identification Number (52-1827912), and Address (22163 AMANITA CIRCLE, JENNER, CA 95450).

Check type of return to be filed (file a separate application for each return):
Form 990, Form 990-EZ, Form 990-T, Form 1041-A, Form 5227, Form 8870, Form 990-BL, Form 990-PF, Form 990-T (trust other than above), Form 4720, Form 6059.

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

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

I request an additional 3-month extension of time until 11/15, 2001.
For calendar year 2000, or other tax year beginning 20 and ending 20.
If this tax year is for less than 12 months, check reason: Initial return, Final return, Change in accounting period.
State in detail why you need the extension: ADDITIONAL TIME IS REQUIRED TH GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6059, enter the tentative tax, less any nonrefundable credits. See instructions. \$

b If this application is for Form 990-PF, 990-T, 4720, or 6059, 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. \$

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. \$

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: David P. Holland, CPA Date: 8/14/01

Notice to Applicant - To be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return. Please attach this form to the organization's return.
We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
We cannot consider this application because it was filed after the due date of the return for which an extension was requested.
Other:

Director: [Signature] By: [Signature] Date:

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Alternate Mailing Address section with fields for Name (SORENSEN & HOLLAND), Address (550 CALIFORNIA AVENUE, #300), and City (PALO ALTO, CA 94306-1441).

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

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.
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Note: 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)

Note: Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8735 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization INTERNET MULTICASTING SERVICE INC	Employer Identification Number 52-1827912
	Number, Street, and Room or Suite Number. If a P.O. Box, see instructions 22163 AMANITA CIRCLE	
	City, Town or Post Office. For a foreign address, see instructions. JENNER, CA 95450	
	State	ZIP Code

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

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (Section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- 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-month, for 990-T corporation) extension of time until 8/15, 2001, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 2000 or
- tax year beginning _____, 20____, and ending _____, 20____.

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 \$ 0

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. \$ 0

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 \$ 0

Signature and Verification

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, and that I am authorized to prepare this form.

Signature David P. Holland Title COO Date 5/1/01

KFA For Paperwork Reduction Act Notice, see instructions.

Form 8868 (12-2000)

COPY

INTERNET MULTICASTING SERVICE INC

52-1827912

STATEMENT 1
FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

OTHER REVENUE	\$	79
	TOTAL	<u>79</u>

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

BANK SERVICE CHARGES	\$	121
CONTRACT PROGRAMMING		3,375
LICENSES & PERMITS		90
	TOTAL	<u>\$ 3,586</u>

STATEMENT 3
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	BEGINNING	ENDING
INTEREST RECEIVABLE	\$ 3,300	\$ 0
NOTES RECEIVABLE	50,000	0
TOTAL	<u>\$ 53,300</u>	<u>\$ 0</u>

STATEMENT 4
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

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

STATEMENT 5
FORM 990-EZ, PART IV
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE & AVG. HRS/WK DEVOTED	COMP.	EMPLOYEE EXPENSE BEN. PLN CONTRIB.	ACCOUNT/ OTHER
CARL A. MALAMUD 22103 AMANITA CIRCLE JENNER, CA 95450	CHAIRMAN PART TIME	\$ 0	0	0

INTERNET MULTICASTING SERVICE INC

52-1827912

STATEMENT 5 (CONTINUED)
FORM 990-EZ, PART IV
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE & AVG. HRS/WK DEVOTED	COMP.	EMPLOYEE BEN. CONTRIB.	EXPENSE PLN ACCOUNT/ OTHER
MARSHALL ROSE PO BOX 255268 SACRAMENTO, CA 95825	VICE CHAIRMAN AS NEEDED	\$ 0	0	0
REBECCA MALAMUD 22103 AMANITA CIRCLE JENNER, CA 95450	SECRETARY PART TIME	0	0	0
TOTAL		\$ 0	0	0

STATEMENT 6
FORM 990-EZ, PART V
INFORMATION REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACT

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO

STATEMENT 7
SCHEDULE A, PART IV-A, LINE 26B
EXCESS CONTRIBUTORS

NOT OPEN TO PUBLIC INSPECTION

CONTRIBUTOR	1999	1998	1997	1996	TOTAL
/NET	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 30,000
ADAMS CHARITABLE FDN	0	100,000	0	0	100,000
DEPT OF INFO MGMT	0	0	0	200,000	200,000
IBM	0	0	0	121,000	121,000
JAPAN WIDE RSH CON	0	0	36,607	20,000	56,607
NETWORK SOLUTIONS	0	0	37,500	0	37,500
NIKHEP-H	0	0	13,000	43,000	56,000
SUN MICROSYSTEMS	0	100,000	0	0	100,000
UNET COMMUNICATION	0	0	0	417,785	417,785
USENIX ASSOCIATION	0	0	50,000	0	50,000
TOTAL					\$ 1,168,892
LINE 26A X 10					-232,370
EXCESS CONTRIBUTIONS					\$ 936,522

INTERNET MULTICASTING SERVICE INC

52-1827912

INTERNET MULTICASTING SERVICE, INC.
FORM 990 SCHEDULE A
PART IV - REASON FOR NON-PRIVATE FOUNDATION STATUS

INTERNET MULTICASTING SERVICE, INC. IS RELYING ON IRS REGULATION SEC. 1.170A-9(E)(3) FACTS AND CIRCUMSTANCES TEST, TO QUALIFY AS A PUBLICLY SUPPORTED ORGANIZATION.

YEAR

California Exempt Organization Annual Information Return

CLIENT'S COPY
FORM 199

For calendar or fiscal year beginning month _____ day _____ year 2000, and ending month _____ day _____ year _____	
IMPORTANT: Your number is required.	
California corporation number APPLIED FOR	Federal employer identification number 52-1827912
Attach Preaddressed Label or See Instructions	
Corporation/Organization name INTERNET MULTICASTING SERVICE INC	
Address 22103 AMANITA CIRCLE	PMB no.
City JENNER, CA 95450	State ZIP Code
A Final return? <input type="checkbox"/> Yes, if yes, check applicable box <input checked="" type="checkbox"/> No <input type="checkbox"/> Dissolved <input type="checkbox"/> Withdrawn <input type="checkbox"/> Merged/Reorganized (attach explanation) If a box is checked, enter date _____	
B Check forms filed this year: State: <input type="checkbox"/> 109 <input type="checkbox"/> 100 <input type="checkbox"/> 100S Federal: <input type="checkbox"/> 990 <input checked="" type="checkbox"/> 990EZ <input type="checkbox"/> 990T <input type="checkbox"/> 990PF <input type="checkbox"/> 1041 <input type="checkbox"/> 1120H <input type="checkbox"/> 1120	
C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization, or is controlled by a religious operation, check box. See Gen. Instruction F. No filing fee is required. <input type="checkbox"/>	
D Is this a group filing? See General Instruction M. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
E Accounting method used ACCRUAL	
F Type of organization <input checked="" type="checkbox"/> Exempt under Section 23701 <u>D</u> (insert letter) <input type="checkbox"/> IRC Section 4947(a)(1) trust	

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	●	1	1,697.
	2	Gross dues and assessments from members and affiliates	●	2	
	3	Gross contributions, gifts, grants, and similar amounts received. See instructions	●	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3 This line must be completed. If the result is less than \$25,000, see General Instruction, C	●	4	1,697.
(Attach check or money order here.)	5	Cost of goods sold		5	
	6	Cost or other basis, and sales expenses of assets sold		6	
	7	Total costs. Add line 5 and line 6		7	
	8	Total gross income. Subtract line 7 from line 4		8	1,697.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18		9	3,586.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8		10	-1,889.
Filing Fee	11	Filing fee \$10 or \$25. See General Instruction F.		11	10
	12	Penalty for failure to file on time. See General Instruction L.		12	
	13	Balance due. Add line 11 and line 12.		13	10.

14 If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations Yes

15 Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If "Yes," complete an explanation and attach copies of revised documents. Yes No

16 Is the organization exempt under R&TC Section 23701g? Yes No
If "Yes," enter amount of gross receipts from nonmember sources \$ _____

17 Did the organization file Form 100, Form 100S, or Form 109 to report taxable income? Yes
If "Yes," enter amount of total income reported \$ _____

18 The financial records are in care of CARL MALAMUD Daytime telephone 707-847-3720
located at 22103 AMANITA CIRCLE, JENNER, CA 95450

Please Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.	
	Signature of officer CLIENT'S COPY	Title _____ Telephone <u>707-847-3720</u>
Paid Preparer's Use Only	Preparer's signature _____	Date _____
	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <u>P00105990</u>
	Firm's name (or yours, if self-employed) and address SORENSEN & HOLLAND 550 CALIFORNIA AVENUE, #300 PALO ALTO, CA 94306-1441	FEIN <u>77-0498101</u> Daytime telephone <u>(650) 858-2011</u>

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	1	
	2	Interest	2	
	3	Dividends	3	
	4	Gross rents	4	
	5	Gross royalties	5	
	6	Gross amount received from sale of assets	6	
	7	Other income. Attach schedule	7	1,697.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.	8	1,697.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10	Disbursements to or for members	10	
	11	Compensation of officers, directors and trustees. Attach schedule.	11	SEE STATEMENT 2.
	12	Other salaries and wages	12	
	13	Interest	13	
	14	Taxes	14	
	15	Rents	15	
	16	Depreciation and depletion	16	
	17	Other. Attach schedule	17	SEE STATEMENT 3.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	18	

Schedule L Balance Sheets		Beginning of *		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1	Cash		946		52,357
2	Net accounts receivable				
3	Net notes receivable. Attach schedule				
4	Inventories				
5	Federal and state government obligations.				
6	Investments in other bonds. Attach schedule				
7	Investments in stock. Attach schedule.				
8	Mortgage loans (number of loans _____).				
9	Other investments. Attach schedule STMT. 4		50,000		50,000
10	a Depreciable assets				
	b Less accumulated depreciation				
11	Land				
12	Other assets. Attach schedule.		53,300		
13	Total assets		104,246		102,357
Liabilities and net worth					
14	Accounts payable				
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable. Attach sch.				
17	Mortgages payable				
18	Other liabilities. Attach schedule				
19	Capital stock or principle fund.				
20	Paid-in or capital surplus. Attach reconciliation.				
21	Retained earnings or income fund		104,246		
22	Total liabilities and net worth		104,246		102,357

Schedule M-1 Reconciliation of income per books with income per return					
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000.					
1	Net income per books	-1,889	7	Income recorded on books this year not included in this return. Attach schedule	
2	Federal income tax		8	Deductions in this return not charged against book income this year. Attach schedule	
3	Excess of capital losses over capital gains		9	Total. Add line 7 and line 8.	
4	Income not recorded on books this year. Attach schedule		10	Net income per return. Subtract line 9 from line 6	-1,889
5	Expenses recorded on books this year not deducted in this return. Attach schedule				
6	Total. Add line 1 through line 5	-1,889			

STATEMENT 1
 FORM 199, PART II, LINE 7
 OTHER INCOME

OTHER REVENUE	\$	79
OTHER INVESTMENT INCOME		1,618
TOTAL	\$	<u>1,697</u>

STATEMENT 2
 FORM 199, PART II, LINE 11
 COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME, ADDRESS AND SOCIAL SECURITY NUMBER	TITLE & AVG. HRS/WK DEVOTED	COMP.	EMPLOYEE BEN. CONTRIB.	EXPENSE PLN ACCOUNT/ OTHER
CARL A. MALAMUD 22103 AMANITA CIRCLE JENNER, CA 95450	CHAIRMAN PART TIME	\$ 0	0	0
MARSHALL ROSE PO BOX 255268 SACRAMENTO, CA 95825	VICE CHAIRMAN AS NEEDED	0	0	0
REBECCA MALAMUD 22103 AMANITA CIRCLE JENNER, CA 95450	SECRETARY PART TIME	0	0	0
	TOTAL	<u>\$ 0</u>	<u>0</u>	<u>0</u>

STATEMENT 3
 FORM 199, PART II, LINE 17
 OTHER EXPENSES

BANK SERVICE CHARGES	\$	121
CONTRACT PROGRAMMING		3,375
LICENSES & PERMITS		90
TOTAL	\$	<u>3,586</u>

STATEMENT 4
 FORM 199, SCHEDULE L, LINE 9
 OTHER INVESTMENTS

500,000 SHS INVISIBLE WORLDS	\$	50,000
TOTAL	\$	<u>50,000</u>