

Xavier Calvez, ICANN CFO

Dear Mr. Calvez:

Thank you for your [response dated July 13, 2017](#). Unfortunately, you did not respond nor address all of the questions included in my original [email of May 28, 2017](#), specifically:

"I also ask whether **any ICANN officer or director** is or has been doing business with ICANN via their personal "corporation" or other entity, device, or scheme, for the period of the Form 990 (FY16) and for the period from 2008 to present similar to Mr. Crocker, or otherwise, and again the explanations and rationales for "hiding" and not disclosing that information to the IRS and the global multistakeholder community, in accordance with your obligations under the Internal Revenue Code, laws of the United States of America and State of California, and ICANN bylaws and articles of incorporation."

Perhaps you are confused or did not understand the above paragraph in my May 28th email. To further clarify by way of example, when I review [ICANN's FY16 Form 990](#) "Part VII, Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees," ICANN listed a total of 39 individuals including Chairman Steve Crocker at -o- (which you have addressed in your response of July 13), Bo Goran Marby (ICANN President and CEO) at -o-, two other directors at -o-, and completely missing from ICANN's list of 39 "Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees," is Sally Costerton, Sr. Advisor To President & Senior Vice President, Global Stakeholder Engagement, who is also an "Executive Team Member" according to ICANN's [organization management chart](#) (pdf) and has been employed as a "Vice President" of ICANN since 2012 according to her profile at https://icannwiki.org/Sally_Costerton.

There may be other omissions as the above is merely explanatory. Note that the Instructions for IRS Form 990, Part VII, Section A, require "*Current officers, directors, and trustees (no minimum compensation threshold).*" ICANN appears to be not compliant. I await your full and complete response to my email of May 28, 2017. If you have any questions, or need further clarification, feel free to contact me.

Finally, I trust you, as Chief Financial Officer of ICANN, understand the underlying U.S. government (IRS) public interest policy requiring full and meaningful disclosures to the public via [IRS Form 990](#) required of all organizations in the U.S., such as ICANN, which have been granted special **income tax-exempt status**. This U.S. government public interest policy is consistent with ICANN's own purported policies in favor of transparency and accountability to the "global multistakeholder community" which

were included among the accountability reforms of the Cross-Community Working Group to enhance ICANN accountability.

Organizations similar to ICANN jurisdictionally located elsewhere, such as Europe with which you may be familiar, may not be subject to such disclosures, which unfortunately may have led to corruption scandals such as the criminal indictments of individuals, including officials, of the [Fédération Internationale de Football Association \(FIFA\)](#).

The following may be helpful:

[Federal Filing Requirements for Nonprofits | National Council of Nonprofits](#): *"The IRS Form 990 is a public document, so make sure that your nonprofit's board reviews it before it's filed, and that it is completed thoughtfully as well as accurately. Look to the [IRS website for guidance](#) on annual reporting of the Form 990."*

[High-level Review Checklist—Form 990, Return of Organization Exempt from Income Tax For Use by Public Charities Exempt under IRC Section 501\(c\)\(3\)](#) (pdf)

[IRS opens up Form 990 data, ushering nonprofit sector into the age of transparency : Sunlight Foundation](#)

Sincerely,

John Poole, Domain Name Registrant and Editor, DomainMondo.com