

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2024

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Form Department of the Treasury Internal Revenue Service

For the 2024 calendar year, or tax year beginning 01-01-2024, and ending 12-31-2024

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: INTERNET SOCIETY. Doing business as. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 1551 EMANCIPATION HIGHWAY 1506. City or town, state or province, country, and ZIP or foreign postal code: FREDERICKSBURG, VA 22401

D Employer identification number: 54-1650477. E Telephone number: (703) 439-2120. G Gross receipts \$ 60,698,996

F Name and address of principal officer: SALLY WENTWORTH, 1551 EMANCIPATION HIGHWAY 1506, FREDERICKSBURG, VA 22401

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: HTTPS://WWW.INTERNETSOCIETY.ORG/

K Form of organization: Corporation

L Year of formation: 1992. M State of legal domicile: DC

Part I Summary

Table with 3 main sections: Activities & Governance (mission statement, 2-7b), Revenue (8-12), and Expenses (13-19). Includes columns for Prior Year and Current Year.

Part II Signature Block

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.

Sign Here: Signature of officer SALLY WENTWORTH, PRESIDENT AND CEO. Date: 2025-11-16

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2025-11-16, Check self-employed, PTIN P00247720, Firm's name BDO USA, Firm's EIN 13-5381590, Firm's address 8401 GREENSBORO DR STE 800, MCLEAN, VA 221023599, Phone no. (703) 893-0600

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission:

TO PROMOTE THE OPEN DEVELOPMENT, EVOLUTION, AND USE OF THE INTERNET FOR THE BENEFIT OF ALL PEOPLE THROUGHOUT THE WORLD.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **9,751,612** including grants of \$ **3,761,317**) (Revenue \$)
EMPOWERING PEOPLE TO TAKE ACTION: REPRESENTS ISOC'S EFFORTS TO COLLABORATE, OUTREACH, AND TRAIN OTHER COMMUNITIES OF INTEREST, PARTNERS, AND ALLIES TO ENSURE THE INTERNET THRIVES AND MEETS THE NEEDS OF ALL PEOPLE. ALSO REPRESENTED ARE ISOC'S COMMUNITY ENGAGEMENT WORK WITH ORGANIZATIONAL MEMBERS, INDIVIDUAL MEMBERS, ISOC CHAPTERS, AND SPECIAL INTEREST GROUPS.

4b (Code:) (Expenses \$ **9,187,471** including grants of \$ **150,000**) (Revenue \$ **2,734,837**)
TECHNOLOGY AND STANDARDS DEVELOPMENT: REPRESENTS IETF ADMINISTRATION LLC'S WORK INCLUDING IETF MEETINGS TO SUPPORT IETF, THE INTERNET ARCHITECTURE BOARD (IAB), AND THE INTERNET RESEARCH TASK FORCE (IRTF), THE STANDARDS SETTING AND RESEARCH ARMS OF THE INTERNET COMMUNITY.

4c (Code:) (Expenses \$ **6,262,947** including grants of \$ **1,337,650**) (Revenue \$)
GROWING THE INTERNET: REPRESENTS ISOC'S EFFORTS TO DECREASE THE INTERNET'S DIGITAL DIVIDE BY BRINGING PEOPLE AND TECHNOLOGY TOGETHER. INCLUDES ISOC'S WORK TO IMPROVE AND BUILD COMMUNITY NETWORKS WHICH ARE LOCAL COMPLEMENTARY ACCESS SOLUTIONS TO BRIDGE THE CONNECTIVITY GAP BY ALLOWING ACCESS TO THE INTERNET WITH THE RIGHT TOOLS AND SUPPORT; WORK TO SUPPORT INCREASING AND ENHANCING NEW INTERNET EXCHANGE POINTS AND EFFORTS TO PROVIDE A MEASUREMENT TOOL TO OBSERVE THE HEALTH AND EVOLUTION OF THE INTERNET.

(Code:) (Expenses \$ **5,873,807** including grants of \$ **112,767**) (Revenue \$ **535,310**)
STRENGTHENING THE INTERNET: REPRESENTS ISOC'S WORK ON STRENGTHENING THE INTERNET ACROSS THE GLOBE TO PROTECT AND DEFEND THE INTERNET. INCLUDING ISOC'S WORK FOR STRONG ENCRYPTION, THE SECURITY AND STABILITY OF INTERNET ROUTING, AND OPEN STANDARDS.

4d Other program services (Describe in Schedule O.)

(Expenses \$ **5,873,807** including grants of \$ **112,767**) (Revenue \$ **535,310**)

4e Total program service expenses **31,075,837**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [checked]

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 17 main rows and multiple sub-rows (a-e). Columns include question text, sub-row identifier (e.g., 2a, 2b), and response area (Yes/No). Includes questions about employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body... 8b Each committee... 9 Is there any officer, director, trustee...

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe on Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed. 18 Section 6104 requires an organization to make its Form 1023... 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents... 20 State the name, address, and telephone number of the person who possesses the organization's books and records:

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) Barry Leiba Trustee	6.0 1.0	X						0	0	0
(2) Brian Haberman Trustee	6.0 1.0	X						0	0	0
(3) Caleb Ogundele Trustee	6.0 1.0	X						0	0	0
(4) Charles Mok Trustee	6.0 1.0	X						0	0	0
(5) Jon Peterson Trustee (Thru 06/24)	6.0 1.0	X						0	0	0
(6) Kathleen Moriarty Trustee (As of 06/24)	6.0 1.0	X						0	0	0
(7) Laura Thomson Trustee/Treasurer	6.0 1.3	X						0	0	0
(8) Luis Martinez Trustee (Thru 06/24)	6.0 1.0	X						0	0	0
(9) Maureen Hilyard Trustee (As of 06/24)	6.0 1.0	X						0	0	0
(10) Olufunke Baruwa Trustee	6.0 1.0	X						0	0	0
(11) Ramanou Biauou Trustee	6.0 1.0	X						0	0	0
(12) Robert Pepper Trustee (Thru 06/24)	6.0 1.0	X						0	0	0
(13) Russell Housley Trustee (As of 06/24)	6.0 1.0	X						0	0	0
(14) Sagarika Wickramasekera Trustee	6.0 1.0	X						0	0	0
(15) Ted Hardie Trustee/Board Chair	16.0 4.0	X						0	0	0
(16) Victor Kuarsingh Trustee/Secretary	6.0 1.0	X						0	0	0
(17) Andrew Sullivan President and Chief Executive Officer (Thru 08/24)	40.0 5.3						X	546,137	182,046	43,678

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(18) Ilona Levine Senior Vice President and General Counsel	40.05.3			X			208,522	117,293	89,279
(19) Sae-Young Park Senior Vice President and Chief Financial Officer	40.05.3			X			196,309	110,424	93,921
(20) Sally Wentworth President and Chief Executive Officer (As of 09/24)	40.05.3			X			399,090	36,281	95,958
(21) Dawit Bekele Regional Vice President - Africa	40.00					X	323,715	0	42,186
(22) Erica Ellison Senior Vice President, People & Culture	40.00					X	247,809	0	59,934
(23) Joseph Hall Distinguished Technologist, Strong Internet	40.00					X	277,612	0	76,292
(24) Katie Bengaard Senior Vice President, Strategy	40.00					X	236,773	0	68,344
(25) Sebastian Bellagamba Vice President, External and Community Engagement	40.00					X	341,598	0	0
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						2,777,565	446,044	569,592	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **80**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Association Management Solutions LLC 5177 Brandin Court Fremont, CA 94538	Association management services	4,952,416
LINESPEED EVENTS LLC 10 OLD LYME ROAD PITTSFORD, NY 14534	Network Operations Center lead services	655,609
Painless Security LLC 4 HIGH STREET NORTH ANDOVER, MA 01845	Software tools development	423,039
Brunswick Group LLC 1114 Avenue of Americas 24 Floor New York, NY 10036	Communications Advice and Strategic Support	370,000
Firm Advice 20485 Quails Nest Way Leondardtown, MD 20650	Business Consulting Services	299,108

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **25**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Table with 5 columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants, and Other Similar Amounts, Federated campaigns, Membership dues, Fundraising events, etc.

Table for Program Service Revenue with columns for Business Code, (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax. Rows include IETF CONFERENCE REVENUE, NDSS CONFERENCE REVENUE, PARTNERSHIP ON ENCRYPTION PROJECT, etc.

Table for Other Revenue with columns for (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax. Rows include Investment income, Income from investment of tax-exempt bond proceeds, Royalties, Gross rents, Net rental income, Gross amount from sales of assets, Net gain or (loss), Gross income from fundraising events, Net income or (loss) from fundraising events, Gross income from gaming activities, Net income or (loss) from gaming activities, Gross sales of inventory, Net income or (loss) from sales of inventory.

Table for Other Revenue Misc Amt with columns for (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax. Rows include OTHER REVENUE, All other revenue, Total revenue.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,325,487	1,325,487		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	34,998	34,998		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	4,001,249	4,001,249		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	1,588,026	324,701	1,263,325	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	13,620,707	9,302,484	4,318,223	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,417,192	1,020,336	396,856	0
9 Other employee benefits	934,365	668,384	265,981	0
10 Payroll taxes	1,304,628	880,338	424,290	0
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	937,786	238,644	699,142	0
c Accounting	291,215	0	291,215	0
d Lobbying	43,595	43,595		
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	160,891	0	160,891	0
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	8,416,809	5,760,322	2,564,327	92,160
12 Advertising and promotion	583,365	389,305	194,060	0
13 Office expenses	250,649	119,511	131,138	0
14 Information technology	1,433,402	974,631	439,691	19,080
15 Royalties	0	0	0	0
16 Occupancy	291,115	196,439	94,676	0
17 Travel	1,579,647	1,116,725	451,274	11,648
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	4,123,724	3,876,449	247,275	0
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	589,788	538,995	34,168	16,625
23 Insurance	263,305	37,066	226,239	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BUSINESS TAXES INCLUDING VAT	77,081	52,013	25,068	0
b DUES AND SUBSCRIPTIONS	164,495	154,157	10,338	0
c EMPLOYEE TRAINING	203,069	20,008	183,061	0
d				
e All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24e	43,636,588	31,075,837	12,421,238	139,513
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).	0	0	0	0

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	7,402,833	1	8,846,384
	2 Savings and temporary cash investments	0	2	0
	3 Pledges and grants receivable, net	1,351,172	3	1,250,739
	4 Accounts receivable, net	78,828	4	109,138
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net		7	0
	8 Inventories for sale or use		8	0
	9 Prepaid expenses and deferred charges	2,137,845	9	2,244,276
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,560,505		
	b Less: accumulated depreciation	2,433,457		
	11 Investments—publicly traded securities	34,587,261	11	40,764,148
	12 Investments—other securities. See Part IV, line 11	12,758,657	12	13,325,225
	13 Investments—program-related. See Part IV, line 11	0	13	
	14 Intangible assets		14	0
	15 Other assets. See Part IV, line 11	1,644,648	15	604,928
16 Total assets: Add lines 1 through 15 (must equal line 33)	60,950,086	16	68,271,886	
Liabilities	17 Accounts payable and accrued expenses	3,311,835	17	3,309,558
	18 Grants payable		18	0
	19 Deferred revenue	1,175,702	19	916,340
	20 Tax-exempt bond liabilities		20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	0
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties		23	0
	24 Unsecured notes and loans payable to unrelated third parties		24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	472,012	25	174,203
	26 Total liabilities. Add lines 17 through 25	4,959,549	26	4,400,101
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	46,408,942	27	55,061,296
	28 Net assets with donor restrictions	9,581,595	28	8,810,489
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	0
	30 Paid-in or capital surplus, or land, building or equipment fund		30	0
	31 Retained earnings, endowment, accumulated income, or other funds		31	0
	32 Total net assets or fund balances	55,990,537	32	63,871,785
33 Total liabilities and net assets/fund balances	60,950,086	33	68,271,886	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	47,978,162
2	Total expenses (must equal Part IX, column (A), line 25)	2	43,636,588
3	Revenue less expenses. Subtract line 2 from line 1	3	4,341,574
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	55,990,537
5	Net unrealized gains (losses) on investments	5	3,397,054
6	Donated services and use of facilities	6	142,620
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	63,871,785

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID: 24020961

Software Version: 2024v5.1

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
INTERNET SOCIETY

Employer identification number
54-1650477

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 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 exempt 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)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	52,843,712	41,038,289	40,209,360	40,234,561	42,888,971	217,214,893
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						0
4 Total. Add lines 1 through 3	52,843,712	41,038,289	40,209,360	40,234,561	42,888,971	217,214,893
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						182,443,981
6 Public support. Subtract line 5 from line 4.						34,770,912

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4.	52,843,712	41,038,289	40,209,360	40,234,561	42,888,971	217,214,893
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,444,008	1,001,704	1,206,289	1,196,480	1,406,405	6,254,886
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	58,751	0	57,991	2,184	11,860	130,786
11 Total support. Add lines 7 through 10						223,600,565
12 Gross receipts from related activities, etc. (see instructions)					12	10,751,847

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f))	14	15.550 %
15 Public support percentage for 2023 Schedule A, Part II, line 14	15	14.120 %

- 16a 33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2024; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2024; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17; Row 19a: 33 1/3% support tests-2024; Row 19b: 33 1/3% support tests-2023; Row 20: Private foundation.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|---|----------|--|--|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | | |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|--|-----------|--|--|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (explain in detail in Part VI): | | | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 Subtract line 2 from line 1d | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035 | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |

Section C - Distributable Amount

Current Year

- | | | |
|--|----------|--|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 Enter 85% of line 1 | 2 | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 Enter greater of line 2 or line 3 | 4 | |
| 5 Income tax imposed in prior year | 5 | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |

- 7** Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

(continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024:			
a From 2019.			
b From 2020.			
c From 2021.			
d From 2022.			
e From 2023.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020.			
b Excess from 2021.			
c Excess from 2022.			
d Excess from 2023.			
e Excess from 2024.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
Schedule A, Part II, Line 17a	<p>THE INTERNET SOCIETY ("ISOC") IS A NONPROFIT CHARITABLE AND EDUCATIONAL ORGANIZATION FOUNDED IN 1992. INCORPORATED IN WASHINGTON D.C., USA, HEADQUARTERED IN VIRGINIA, USA WITH SEVEN REGIONAL OFFICES GLOBALLY. ITS MISSION IS TO SUPPORT AND PROMOTE THE DEVELOPMENT OF THE INTERNET AS A GLOBAL TECHNICAL INFRASTRUCTURE, A RESOURCE TO ENRICH PEOPLE'S LIVES, AND A FORCE FOR GOOD IN SOCIETY. ISOC QUALIFIES AS PUBLICLY SUPPORTED UNDER THE "FACTS AND CIRCUMSTANCES" TEST OF TREAS. REG.1.170A-9(F)(3), BASED ON THE FOLLOWING FACTS AND CIRCUMSTANCES: 1. ISOC'S PUBLIC SUPPORT PERCENTAGE FOR 2024 WAS 15.55% WHICH IS ABOVE THE 10% THRESHOLD. 2. ISOC IS ORGANIZED AND OPERATES TO ATTRACT NEW AND ADDITIONAL SUPPORT ON A CONTINUOUS BASIS. SINCE ITS FORMATION, ISOC HAS BEEN FUNDED THROUGH BROAD SOURCES OF SUPPORT (AS OPPOSED TO MEMBERS OF A SINGLE FAMILY OR ONLY A FEW DONORS). IT HAS AN EXTENSIVE MEMBERSHIP BASE (77 organizational members, over 110,000 individual members, and 110 chapters) FROM AROUND THE WORLD, AND IT IS CONTINUALLY WORKING TO EXPAND ITS MEMBERSHIP, INCLUDING ORGANIZATIONAL MEMBERS WHO PAY DUES TO PROVIDE BASIC SUPPORT FOR THE MISSION OF ISOC. IT ALSO SOLICITS AND RECEIVES CONTRIBUTIONS FROM INDIVIDUAL DONORS, AS WELL AS GRANTS FROM OTHER NONPROFIT ORGANIZATIONS AND FOR-PROFIT COMPANIES. ISOC IS ACTIVELY SEEKING TO INCREASE ITS DONOR BASE BY EXPANDING ITS CHARITABLE SOLICITATION PROGRAMS AND PURSUING ADDITIONAL CHARITABLE GRANTS. 3. ISOC'S SOURCES OF SUPPORT COME FROM ITS MEMBERS, ITS SUPPORTING ORGANIZATIONS, AND DONATIONS AND GRANTS FROM INDIVIDUALS, CORPORATIONS AND GOVERNMENTAL ORGANIZATIONS. ISOC'S MEMBERS INCLUDE 77 ORGANIZATIONS, INCLUDING NONPROFITS, GOVERNMENTS, AND ACADEMIC ORGANIZATIONS. ISOC'S ORGANIZATIONAL MEMBERS PAY DUES TO SUPPORT THE WORK OF ISOC IN CARRYING OUT ITS MISSION. ISOC ALSO HAS MORE THAN 110,000 INDIVIDUAL MEMBERS. ISOC DOES NOT CHARGE MEMBERSHIP DUES TO ITS INDIVIDUAL MEMBERS SINCE MANY OF THEM ARE LOCATED IN DEVELOPING COUNTRIES AND IT DOES NOT WANT THE PAYMENT OF DUES TO BE A BARRIER TO INVOLVING AS BROAD A CONSTITUENCY AS POSSIBLE IN ITS PROGRAMS AND ACTIVITIES IN FURTHERANCE OF ITS MISSION. ISOC HAS A "DONATE" BUTTON ON ITS WEBSITE THAT MAKES IT CONVENIENT FOR INDIVIDUAL MEMBERS WHO CAN AFFORD TO DO SO TO MAKE CONTRIBUTIONS IN SUPPORT OF ISOC'S MISSION. ISOC IS CONTINUALLY WORKING TO EXPAND ITS BASE OF MEMBERS AND TO SEEK ADDITIONAL GRANT FUNDING. 4. ISOC HAS A REPRESENTATIVE GOVERNING BODY. ISOC'S 13 MEMBER BOARD OF TRUSTEES REPRESENTS THE BROAD INTERESTS OF THE PUBLIC RATHER THAN THE INTERESTS OF A LIMITED NUMBER OF DONORS TO THE ORGANIZATION. THE TRUSTEES ARE ELECTED BY ISOC'S ORGANIZATIONAL MEMBERS AND CHAPTERS AND APPOINTED BY THE INTERNET ENGINEERING TASK FORCE (A LARGE, OPEN, INTERNATIONAL COMMUNITY OF NETWORK DESIGNERS, OPERATORS, VENDORS, AND RESEARCHERS CONCERNED WITH THE EVOLUTION OF THE INTERNET ARCHITECTURE AND THE SMOOTH OPERATION OF THE INTERNET). TRUSTEES ARE ELECTED FOR THEIR EXPERIENCE AND EXPERTISE IN ISSUES INVOLVING THE INTERNET, AND THEY ALL HAVE SIGNIFICANT BACKGROUNDS IN ISSUES INVOLVING THE WORLDWIDE INTERNET COMMUNITY. ISOC'S 13 TRUSTEES COME FROM DIFFERENT COUNTRIES AND IN 2023 THEY WERE FROM THE UNITED STATES, HONG KONG, MEXICO, NIGERIA, PAKISTAN, PORTUGAL, SENEGAL, AND SRI LANKA. ISOC'S BROAD INTERNATIONAL REPRESENTATION ON ITS BOARD IS REFLECTIVE OF THE WORLDWIDE REACH OF THE INTERNET, AND ISOC'S TRUSTEES BRING WITH THEM BROAD AND DIVERSE VIEWPOINTS THAT CONTRIBUTE TO THE PUBLIC INTEREST SERVED BY THE ISOC'S ACTIVITIES. THEY ALL SHARE A COMMON COMMITMENT TO ISOC'S MISSION TO INCREASE ACCESS TO THE INTERNET IN AREAS WHERE SUCH ACCESS IS LACKING AND TO MAKE THE INTERNET A FORCE FOR GOOD IN THE WORLD. 5. ISOC ENGAGES IN A VARIETY OF PROGRAMS AND ACTIVITIES DIRECTLY FOR THE BENEFIT OF THE GENERAL PUBLIC ON A CONTINUING BASIS. ITS PROGRAMS AND ACTIVITIES HAVE BROAD APPEAL TO MEMBERS OF THE PUBLIC, AROUND THE GLOBE, THAT SHARE AN INTEREST IN THE PROMOTION OF AN OPEN, STABLE, AND GLOBALLY ACCESSIBLE INTERNET INFRASTRUCTURE WORLDWIDE. THIS SHARED INTEREST IN ISOC'S PROGRAMS AND ACTIVITIES IS REFLECTED IN THE FACT THAT ISOC HAS MORE THAN 110,000 INDIVIDUAL MEMBERS. ISOC HAS MORE THAN 110 ACTIVE CHAPTERS ACROSS SIX CONTINENTS, BRINGING MEMBERS TOGETHER TO RUN PROGRAMS AND ACTIVITIES DEDICATED TO MAKING A DIFFERENCE LOCALLY, INFORMING POLICY, AND EDUCATING THE PUBLIC ABOUT INTERNET-RELATED ISSUES.</p>
Schedule A, Part II, Line 10 Other Income	<p>DESCRIPTION - OTHER INCOME, COLUMN A - 58751.0, COLUMN B - 0.0, COLUMN C - 57991.0, COLUMN D - 2184.0, COLUMN E - 11860.0, COLUMN F - 130786.0;</p>

Additional Data

Return to Form

Software ID: 24020961

Software Version: 2024v5.1

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization INTERNET SOCIETY	Employer identification number 54-1650477
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Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
INTERNET SOCIETY

Employer identification number
54-1650477

Part I

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
INTERNET SOCIETY

Employer identification number
54-1650477

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization INTERNET SOCIETY	Employer identification number 54-1650477
--	---

Part III *Exclusively religious, charitable, etc., contributions to organizations described in section 501(c) (7), (8), or (10) that total more than \$1,000 for the year from any one contributor.* Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

Additional Data

[Return to Form](#)

Software ID: 24020961

Software Version: 2024v5.1

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization INTERNET SOCIETY	Employer identification number 54-1650477
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."		
2	Political campaign activity expenditures. See instructions	▶	\$ _____
3	Volunteer hours for political campaign activities. See instructions		_____

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955		
2	Enter the amount of any excise tax incurred by organization managers under section 4955		\$ _____
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?		<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," describe in Part IV.		

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities		
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶	\$ _____
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....		\$ _____
4	Did the filing organization file Form 1120-POL for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.		

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	15,019	15,019
b Total lobbying expenditures to influence a legislative body (direct lobbying)	28,576	29,998
c Total lobbying expenditures (add lines 1a and 1b)	43,595	45,017
d Other exempt purpose expenditures	43,549,401	185,189,528
e Total exempt purpose expenditures (add lines 1c and 1d)	43,592,996	185,234,545
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000	1,000,000
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	
Not over \$500,000	20% of the amount on line 1e.	
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.	
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.	
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000	250,000
h Subtract line 1g from line 1a. If zero or less, enter -0-	0	0
i Subtract line 1f from line 1c. If zero or less, enter -0-	0	0
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	35,132	86,869	64,367	45,017	231,385
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures	0	56,499	31,613	15,019	103,131

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, 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 1c through 1i)?			
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 similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation

Additional Data

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Software ID: 24020961

Software Version: 2024v5.1

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Open to Public Inspection

(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization
INTERNET SOCIETY

Employer identification number

54-1650477

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? **Yes** **No**

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? **Yes** **No**

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? **Yes** **No**

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? **Yes** **No**

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	5,962,246	4,758,577	4,767,779	2,530,509	2,475,730
b Contributions	1,621,303	479,174	533,819	1,819,792	0
c Net investment earnings, gains, and losses	616,043	724,495	-543,021	417,478	54,912
d Grants or scholarships					
e Other expenditures for facilities and programs					133
f Administrative expenses					
g End of year balance	8,199,592	5,962,246	4,758,577	4,767,779	2,530,509

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 99 %
 - b** Permanent endowment ▶ 1 %
 - c** Term endowment ▶ 0 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | | No |
| (ii) Related organizations | | No |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		627,147	582,351	44,796
d Equipment		264,001	264,001	0
e Other		2,669,357	1,587,105	1,082,252
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,127,048

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) Closely-held equity interests		
(B) Financial derivatives		
(C) U.S. GOVT & AGENCY BONDS	7,522,720	F
(D) CORPORATE BONDS	4,307,562	F
(E) MONEY MARKET	1,226,200	F
(F) PRIVATE EQUITY FUND	268,743	F
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	13,325,225	

Part VIII Investments - Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Federal Income Taxes	
OPERATING LEASE LIABILITY	127,448
DUE TO RELATED PARTY	46,755
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	174,203

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	0	
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	0
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	0	
c	Add lines 4a and 4b		4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	0

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	0	
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	0
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	0	
c	Add lines 4a and 4b		4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	0

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
Schedule D, Part V, Line 4 Intended uses of endowment funds	THE CURRENT QUASI AND PERMANENT ENDOWMENT BALANCES SUPPORT THE FUTURE OF IETF THROUGH THE OPEN INTERNET ENDOWMENT.
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	In accordance with FASB ASC 740, Income Taxes, the Organization recognizes tax liabilities for uncertain tax positions when it is more likely than not that a tax position will not be sustained upon examination and settlement with various taxing authorities. Management has evaluated the Organization's tax positions and concluded that they have taken no uncertain tax positions that require adjustment to the consolidated financial statements. No income tax expense or penalties related to income taxes on uncertain tax positions were recognized for the years ended December 31, 2024 and 2023.

Additional Data

[Return to Form](#)

Software ID: 24020961

Software Version: 2024v5.1

**SCHEDULE F
(Form 990)**
(Rev. January 2025)

Statement of Activities Outside the United States

OMB No. 1545-0047

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNET SOCIETY

Employer identification number

54-1650477

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3** Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) Europe (Including Iceland and Greenland)			Grantmaking		753,594
(2) South America			Grantmaking		548,578
(3) South Asia			Grantmaking		232,125
(4) Central America and the Caribbean			Grantmaking		221,490
(5) East Asia and the Pacific			Grantmaking		185,666
(6) North America (Canada & Mexico only)			Grantmaking		172,387
(7) Russia and Neighboring States			Grantmaking		163,740
(8) Middle East and North Africa			Grantmaking		149,119
(9) Sub-Saharan Africa			Grantmaking		1,574,550
(10) Central America and the Caribbean		1	Program Services	Empowering People to Take Action	294,286
(11) East Asia and the Pacific		5	Program Services	Empowering People to Take Action	290,992
(12) Europe (Including Iceland and Greenland)	3	26	Program Services	Empowering People to Take Action	834,537
(13) Middle East and North Africa		3	Program Services	Empowering People to Take Action	268,419
(14) North America (Canada & Mexico only)		6	Program Services	Empowering People to Take Action	253,175
(15) Russia and Neighboring States			Program Services	Empowering People to Take Action	119,806
(16) South America	1	7	Program Services	Empowering People to Take Action	363,462
(17) South Asia		2	Program Services	Empowering People to Take Action	253,824
(18) Sub-Saharan Africa		7	Program Services	Empowering People to Take Action	897,183
(19) Central America and the Caribbean			Program Services	Strengthening the Internet	283,024
(20) East Asia and the Pacific			Program Services	Strengthening the Internet	279,855
(21) Europe (Including Iceland and Greenland)			Program Services	Strengthening the Internet	802,598
(22) Middle East and North Africa			Program Services	Strengthening the Internet	258,146
(23) North America (Canada & Mexico only)			Program Services	Strengthening the Internet	243,486
(24) Russia and Neighboring States			Program Services	Strengthening the Internet	115,221
(25) South America			Program Services	Strengthening the Internet	349,551
(26) South Asia			Program Services	Strengthening the Internet	244,110
(27) Sub-Saharan Africa			Program Services	Strengthening the Internet	862,846
(28) Central America and the Caribbean			Program Services	Growing the Internet	241,966
(29) East Asia and the Pacific			Program Services	Growing the Internet	239,257
(30) Europe (Including Iceland and Greenland)			Program Services	Growing the Internet	686,166
(31) Middle East and North Africa			Program Services	Growing the Internet	220,697
(32) North America (Canada & Mexico only)			Program Services	Growing the Internet	208,164
(33) Russia and Neighboring States			Program Services	Growing the Internet	98,506
(34) South America			Program Services	Growing the Internet	298,843
(35) South Asia			Program Services	Growing the Internet	208,697
(36) Sub-Saharan Africa			Program Services	Growing the Internet	737,675
(37) Central America and the Caribbean			Program Services	Technology and Standards Development	9,184
(38) East Asia and the Pacific			Program Services	Technology and Standards Development	1,908,064
(39) Europe (Including Iceland and Greenland)			Program Services	Technology and Standards Development	2,468,314
(40) Middle East and North Africa			Program Services	Technology and Standards Development	64,291
(41) North America (Canada & Mexico only)			Program Services	Technology and Standards Development	546,473
(42) Russia and Neighboring States			Program Services	Technology and Standards Development	27,553
(43) South America			Program Services	Technology and Standards Development	82,660
(44) South Asia			Program Services	Technology and Standards Development	135,470
(45) Sub-Saharan Africa			Program Services	Technology and Standards Development	64,291
3a Sub-total	4	48			6,425,926
b Total from continuation sheets to Part I	0	9			12,836,115
c Totals (add lines 3a and 3b)	4	57			19,262,041

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

(1)	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
1			Europe (Including Iceland and Greenland)	EMPOWR PPL	250,000	Wire			
2			Sub-Saharan Africa	EMPOWR PPL	149,742	Wire			
3			South America	EMPOWR PPL	138,000	Wire			
4			South America	EMPOWR PPL	63,500	Wire			
5			South America	GROW INT	54,000	Wire			
6			Sub-Saharan Africa	EMPOWR PPL	96,000	Wire			
7			Sub-Saharan Africa	EMPOWR PPL	92,000	Wire			
8			Sub-Saharan Africa	EMPOWR PPL	56,421	Wire			
9			Sub-Saharan Africa	GROW INT	23,620	Wire			
10			North America (Canada & Mexico only)	EMPOWR PPL	48,498	Wire			
11			North America (Canada & Mexico only)	GROW INT	32,044	Wire			
12			South Asia	EMPOWR PPL	72,250	Wire			
13			Russia and Neighboring States	EMPOWR PPL	68,430	Wire			
14			Middle East and North Africa	EMPOWR PPL	18,370	Wire			
15			Middle East and North Africa	GROW INT	49,000	Wire			
16			Sub-Saharan Africa	EMPOWR PPL	23,451	Wire			
17			Sub-Saharan Africa	GROW INT	39,476	Wire			
18			South Asia	GROW INT	62,750	Wire			
19			Sub-Saharan Africa	EMPOWR PPL	61,024	Wire			
20			Central America and the Caribbean	EMPOWR PPL	55,700	Wire			
21			Sub-Saharan Africa	EMPOWR PPL	53,488	Wire			
22			East Asia and the Pacific	GROW INT	52,645	Wire			
23			Sub-Saharan Africa	GROW INT	50,000	Wire			
24			Sub-Saharan Africa	GROW INT	49,958	Wire			
25			Middle East and North Africa	GROW INT	49,802	Wire			
26			Europe (Including Iceland and Greenland)	GROW INT	49,705	Wire			
27			Russia and Neighboring States	GROW INT	49,600	Wire			
28			Central America and the Caribbean	EMPOWR PPL	48,490	Wire			
29			South America	EMPOWR PPL	48,485	Wire			
30			Europe (Including Iceland and Greenland)	EMPOWR PPL	47,118	Wire			
31			South America	EMPOWR PPL	45,000	Wire			
32			Sub-Saharan Africa	GROW INT	44,939	Wire			
33			Sub-Saharan Africa	EMPOWR PPL	43,610	Wire			
34			Sub-Saharan Africa	EMPOWR PPL	42,742	Wire			
35			Europe (Including Iceland and Greenland)	EMPOWR PPL	43,366	Wire			
36			Sub-Saharan Africa	EMPOWR PPL	43,000	Wire			
37			Central America and the Caribbean	EMPOWR PPL	40,632	Wire			
38			Sub-Saharan Africa	EMPOWR PPL	40,000	Wire			
39			Sub-Saharan Africa	GROW INT	40,000	Wire			
40			Sub-Saharan Africa	GROW INT	37,457	Wire			
41			North America (Canada & Mexico only)	EMPOWR PPL	33,504	Wire			
42			Central America and the Caribbean	EMPOWR PPL	32,990	Wire			
43			Europe (Including Iceland and Greenland)	EMPOWR PPL	32,500	Wire			
44			Sub-Saharan Africa	EMPOWR PPL	28,992	Wire			
45			Europe (Including Iceland and Greenland)	GROW INT	29,756	Wire			
46			Sub-Saharan Africa	EMPOWR PPL	28,496	Wire			
47			North America (Canada & Mexico only)	EMPOWR PPL	28,500	Wire			
48			Sub-Saharan Africa	GROW INT	24,380	Wire			
49			East Asia and the Pacific	EMPOWR PPL	28,000	Wire			
50			South Asia	GROW INT	23,000	Wire			
51			South America	EMPOWR PPL	21,300	Wire			
52			Sub-Saharan Africa	GROW INT	22,391	Wire			
53			Europe (Including Iceland and Greenland)	GROW INT	22,177	Wire			
54			Sub-Saharan Africa	GROW INT	21,000	Wire			
55			Europe (Including Iceland and Greenland)	EMPOWR PPL	20,201	Wire			
56			Sub-Saharan Africa	EMPOWR PPL	20,000	Wire			
57			Europe (Including Iceland and Greenland)	GROW INT	20,000	Wire			
58			Sub-Saharan Africa	EMPOWR PPL	20,000	Wire			
59			Sub-Saharan Africa	GROW INT	19,985	Wire			
60			Sub-Saharan Africa	EMPOWR PPL	18,500	Wire			
61			Sub-Saharan Africa	GROW INT	19,207	Wire			
62			Sub-Saharan Africa	GROW INT	17,517	Wire			
63			Russia and Neighboring States	EMPOWR PPL	18,485	Wire			
64			East Asia and the Pacific	GROW INT	25,000	Wire			
65			Europe (Including Iceland and Greenland)	GROW INT	17,000	Wire			
66			Europe (Including Iceland and Greenland)	GROW INT	17,000	Wire			
67			Europe (Including Iceland and Greenland)	GROW INT	17,000	Wire			
68			Sub-Saharan Africa	EMPOWR PPL	15,624	Wire			
69			South America	EMPOWR PPL	15,500	Wire			
70			South America	GROW INT	16,500	Wire			
71			Sub-Saharan Africa	GROW INT	15,081	Wire			
72			North America (Canada & Mexico only)	EMPOWR PPL	15,000	Wire			
73			Sub-Saharan Africa	EMPOWR PPL	15,000	Wire			
74			South America	EMPOWR PPL	15,000	Wire			
75			Europe (Including Iceland and Greenland)	EMPOWR PPL	11,000	Wire			
76			South America	GROW INT	15,000	Wire			
77			South Asia	EMPOWR PPL	15,000	Wire			
78			Europe (Including Iceland and Greenland)	EMPOWR PPL	15,000	Wire			
79			Sub-Saharan Africa	EMPOWR PPL	13,500	Wire			
80			Sub-Saharan Africa	EMPOWR PPL	13,013	Wire			
81			South America	GROW INT	13,949	Wire			
82			Sub-Saharan Africa	EMPOWR PPL	13,470	Wire			
83			Sub-Saharan Africa	EMPOWR PPL	13,023	Wire			
84			Sub-Saharan Africa	GROW INT	11,820	Wire			
85			Sub-Saharan Africa	EMPOWR PPL	10,000	Wire			
86			East Asia and the Pacific	EMPOWR PPL	6,500	Wire			
87			South Asia	EMPOWR PPL	10,000	Wire			
88			Europe (Including Iceland and Greenland)	EMPOWR PPL	10,000	Wire			
89			South Asia	EMPOWR PPL	10,000	Wire			
90			Sub-Saharan Africa	EMPOWR PPL	10,000	Wire			
91			Sub-Saharan Africa	GROW INT	10,000	Wire			
92			Central America and the Caribbean	EMPOWR PPL	10,000	Wire			
93			Russia and Neighboring States	EMPOWR PPL	10,000	Wire			
94			South America	EMPOWR PPL	10,000	Wire			
95			Europe (Including Iceland and Greenland)	EMPOWR PPL	10,000	Wire			
96			South America	EMPOWR PPL	9,750	Wire			
97			Sub-Saharan Africa	EMPOWR PPL	8,500	Wire			
98			Central America and the Caribbean	EMPOWR PPL	8,175	Wire			
99			South America	GROW INT	9,000	Wire			
100			East Asia and the Pacific	EMPOWR PPL	8,500	Wire			
101			Sub-Saharan Africa	EMPOWR PPL	8,500	Wire			
102			Europe (Including Iceland and Greenland)	EMPOWR PPL	8,500	Wire			
103			Sub-Saharan Africa	EMPOWR PPL	8,470	Wire			
104			Middle East and North Africa	EMPOWR PPL	8,447	Wire			
105			Sub-Saharan Africa	EMPOWR PPL	8,000	Wire			
106			Middle East and North Africa	EMPOWR PPL	8,000	Wire			
107			South Asia	EMPOWR PPL	8,000	Wire			
108			Sub-Saharan Africa	EMPOWR PPL	8,000	Wire			
109			Sub-Saharan Africa	EMPOWR PPL	7,700	Wire			
110			East Asia and the Pacific	GROW INT	7,500	Wire			
111			Sub-Saharan Africa	EMPOWR PPL	7,500	Wire			
112			East Asia and the Pacific	EMPOWR PPL	6,934	Wire			
113			Europe (Including Iceland and Greenland)	EMPOWR PPL	6,391	Wire			
114			Europe (Including Iceland and Greenland)	EMPOWR PPL	6,200	Wire			
115			South Asia	GROW INT	6,000	Wire			
116			Sub-Saharan Africa	GROW INT	50,000	Wire			
117			South America	EMPOWR PPL	25,000	Wire			
118			Europe (Including Iceland and Greenland)	STRENGTHEN INT	16,600	Wire			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 118

3 Enter total number of other organizations or entities 0

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) Empowering People to Take Action	Central America and the Caribbean	3	1,553	Wire			
(2) Empowering People to Take Action	East Asia and the Pacific	10	25,887	Wire			
(3) Empowering People to Take Action	Europe (Including Iceland and Greenland)	4	6,021	Wire			
(4) Empowering People to Take Action	North America (Canada & Mexico only)	2	2,140	Wire			
(5) Empowering People to Take Action	South America	2	4,317	Wire			
(6) Empowering People to Take Action	South Asia	1	425	Wire			
(7) Empowering People to Take Action	Sub-Saharan Africa	7	8,047	Wire			
(8) Growing the Internet	Europe (Including Iceland and Greenland)	1	17,000	Wire			
(9) Growing the Internet	North America (Canada & Mexico only)	1	4,000	Wire			
(10) Strengthening the Internet	East Asia and the Pacific	6	6,700	Wire			
(11) Strengthening the Internet	Europe (Including Iceland and Greenland)	2	1,870	Wire			
(12) Strengthening the Internet	South Asia	1	1,500	Wire			
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* Yes No

Additional Data

Software ID: 24020961

Software Version: 2024v5.1

**Schedule I
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

OMB No. 1545-0047

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

**Open to Public
Inspection**

Name of the organization
INTERNET SOCIETY

Employer identification number
54-1650477

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) NetHope Inc	20-1782011	501(c)(3)	250,000				Empowering People to Take Action
(2) Allied Media Projects Inc	01-0559608	501(c)(3)	240,662				Empowering People to Take Action
(3) Aspiration	91-2106274	501(c)(3)	192,768				Empowering People to Take Action
(4) IETF Trust LLC	26-6028540	501(c)(3)	150,000				Technology & Standards Development
(5) UN Technical Cooperation Activities	58-2368165	501(c)(3)	100,000				Empowering People to Take Action
(6) Oxfam America	23-7069110	501(c)(3)	60,000				Empowering People to Take Action
(7) Association for Progressive Comm	94-3287156	501(c)(3)	25,000				Empowering People to Take Action
(8) Association for Progressive Comm	94-3287156	501(c)(3)	26,000				Growing the Internet
(9) People Centered Internet Inc	83-2202362	501(c)(3)	50,000				Strengthening the Internet
(10) USTTI	52-1294659	501(c)(3)	40,140				Empowering People to Take Action
(11) SFBAYISOC	90-0860941	501(c)(3)	28,039				Empowering People to Take Action
(12) Freedom House	13-1656647	501(c)(3)	25,000				Growing the Internet
(13) Internet Society of Puerto Rico Chapter Inc	66-0718331	501(c)(3)	23,500				Empowering People to Take Action
(14) Equitable Origin Inc	47-4007160	501(c)(3)	19,500				Growing the Internet

(15) Copia Institute	94-3392450	501(c)(3)	15,000				Empowering People to Take Action
(16) NANOG Inc	27-2534183	501(c)(3)	15,000				Growing the Internet
(17) IETF Administration LLC	83-1755858	501(c)(3)	12,915				Empowering People to Take Action
(18) IEEE Communications Society	13-1656633	501(c)(3)	6,451				Growing the Internet
(19) Media Factory LLC	32-0449898	501(c)(3)	6,000				Strengthening the Internet

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 19
. ▶

3 Enter total number of other organizations listed in the line 1 table ▶ 0

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) Strengthening the Internet	23	17,606			
(2) Empowering People to Take Action	6	17,392			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Schedule I, Part III, Column (b) Estimated Number Of Recipients	Strengthening the Internet : n/a
Schedule I, Part III, Column (b) Estimated Number Of Recipients	Empowering People to Take Action : n/a
Schedule I, Part I n/a	n/a
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds	GRANT PROPOSALS ARE REVIEWED AND APPROVED IN COMPLIANCE WITH ISOC DELEGATION POLICY AND BOARD APPROVED BUDGET. ONCE APPROVED, AN AGREEMENT IS ESTABLISHED WITH A CLEAR UNDERSTANDING OF THE GRANTEE'S REQUIREMENTS, INCLUDING COMPLIANCE WITH GRANT MONITORING ACTIVITIES UPON REQUEST. THE AGREEMENT IS SIGNED BY THE APPROPRIATE PARTIES AND THE AGREED UPON INITIAL AMOUNT IS FUNDED. THE GRANT IS CONSIDERED COMPLETE WHEN GRANTEE FULFILLS THE ESTABLISHED REQUIREMENTS AND SUBMITS A REPORT. PAYMENT MADE ACCORDING TO GRANT.

Additional Data

[Return to Form](#)

Software ID: 24020961
Software Version: 2024v5.1

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

(Rev. January 2025)

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNET SOCIETY

Employer identification number
54-1650477

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax idemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7	Yes	
8		No
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Andrew Sullivan President and Chief Executive Officer (Thru 08/24)	(i)	187,875	89,365	268,897	30,287	2,471	578,895	0
	(ii)	----- 62,626	----- 29,788	----- 89,632	----- 10,096	----- 824	----- 192,966	----- 0
2 Sally Wentworth President and Chief Executive Officer (As of 09/24)	(i)	340,322	58,025	743	61,834	26,128	487,052	0
	(ii)	----- 30,938	----- 5,275	----- 68	----- 5,621	----- 2,375	----- 44,277	----- 0
3 Sae-Young Park Senior Vice President and Chief Financial Officer	(i)	168,656	27,136	517	30,950	29,160	256,419	0
	(ii)	----- 94,869	----- 15,264	----- 291	----- 17,409	----- 16,402	----- 144,235	----- 0
4 Ilona Levine Senior Vice President and General Counsel	(i)	176,324	31,680	518	32,928	24,210	265,660	0
	(ii)	----- 99,182	----- 17,820	----- 291	----- 18,522	----- 13,619	----- 149,434	----- 0
5 Dawit Bekele Regional Vice President - Africa	(i)	291,668	20,948	11,099	42,186	0	365,901	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
6 Joseph Hall Distinguished Technologist, Strong Internet	(i)	235,422	41,400	790	42,990	33,302	353,904	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
7 Sebastian Bellagamba Vice President, External and Community Engagement	(i)	271,131	27,574	42,893	0	0	341,598	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
8 Erica Ellison Senior Vice President, People & Culture	(i)	234,567	12,050	1,192	37,958	21,976	307,743	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0
9 Katie Bengaard Senior Vice President, Strategy	(i)	214,303	22,000	470	36,762	31,582	305,117	0
	(ii)	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0	----- 0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 7 Non-fixed payments	2024 VARIABLE COMPENSATION AWARDS WERE DETERMINED BY THE CEO AND CFO, WITH INPUT FROM MANAGEMENT UNDER THE VARIABLE COMPENSATION PROGRAM. AT THE BEGINNING OF THE YEAR, THE CEO DETERMINES TARGET AWARDS (ALL TARGETS AND AWARDS ARE BASED ON A PERCENTAGE OF YEAR-END BASE COMPENSATION) FOR POSITIONS WITHIN THE ORGANIZATION. ALL FULL-TIME STAFF RECEIVED VARIABLE COMPENSATION TARGETS BETWEEN 4% AND 20% (THE CEO'S TARGET IS ESTABLISHED IN HIS EMPLOYMENT AGREEMENT). AT THE END OF THE YEAR, THE CEO, WITH INPUT FROM MANAGERS DETERMINES THE FINAL AWARDS. PERFORMANCE OF THE INTERNET SOCIETY AS A WHOLE AND OF THE INDIVIDUAL ARE THE BASIS FOR THESE AWARDS. THE CEO'S PERFORMANCE AND AWARD ARE DETERMINED BY THE BOARD OF TRUSTEES ACCORDING TO GOALS ESTABLISHED BY THE BOARD. FURTHER, THE BOARD OF TRUSTEES' COMPENSATION COMMITTEE APPROVES VARIABLE COMPENSATION FOR DISQUALIFIED PERSONS.
Schedule J, Part II, Column (B) ISOC's Variable Compensation Plan	COLUMN B (II) REPRESENTS THE AMOUNT OF ISOC'S VARIABLE COMPENSATION PLAN EARNED IN 2023 (THE PRIOR CALENDAR YEAR) BUT PAID IN 2024. COLUMN B (III) REPRESENTS THE AMOUNT OF EMPLOYEES' TAXABLE COST OF LIFE INSURANCE AND ALLOWANCES FOR EMPLOYEE BENEFITS. COLUMN C INCLUDES INTERNET SOCIETY'S CONTRIBUTION TO EMPLOYEES' RETIREMENT PLANS, PLUS ANY VARIABLE COMPENSATION EARNED IN THE PRIOR TAX YEAR BUT PAID AFTER MARCH 15, 2024. COLUMN D INCLUDES EMPLOYEES' NON-TAXABLE MEDICAL AND OTHER NON-TAXED BENEFITS.

Additional Data

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SCHEDULE O
(Form 990)(Rev. January 2025)
Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.****Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public
Inspection**Name of the organization
INTERNET SOCIETY**Employer identification number**

54-1650477

Return Reference	Explanation
Form 990, Part III, Line 4a-4c Description of program services	(Expenses \$ 5,873,807 including grants of \$ 112,767)(Revenue \$ 535,310) STRENGTHENING THE INTERNET: REPRESENTS ISOC'S WORK ON STRENGTHENING THE INTERNET ACROSS THE GLOBE TO PROTECT AND DEFEND THE INTERNET. INCLUDING ISOC'S WORK FOR STRONG ENCRYPTION, THE SECURITY AND STABILITY OF INTERNET ROUTING, AND OPEN STANDARDS.
Form 990, Part VI, Line 6 Classes of members or stockholders	THE INTERNET SOCIETY BY-LAWS PROVIDE FOR THE RECOGNITION OF ORGANIZATIONAL MEMBERS, INDIVIDUAL MEMBERS, AND CHAPTERS. ORGANIZATIONAL MEMBERS ARE CORPORATE, NON-PROFIT, GOVERNMENT, OR ACADEMIC CONTRIBUTORS TO ISOC'S OVERALL CHARITABLE MISSION. INDIVIDUAL MEMBERS HAVE OPPORTUNITIES TO PARTICIPATE IN INTERNET SOCIETY'S ACTIVITIES. INDIVIDUAL MEMBERSHIP IS FREE. INDIVIDUAL MEMBERS MAY ALSO BELONG TO ONE OF ISOC'S CHAPTERS, BUT ARE NOT REQUIRED TO DO SO. CHAPTERS ARE GROUPS OF INDIVIDUAL MEMBERS WHO ARE COMMITTED TO FURTHERING INTERNET SOCIETY'S MISSION WITHIN THEIR GEOGRAPHIC OR SPECIAL INTEREST AREA.
Form 990, Part VI, Line 7a Members or stockholders electing members of governing body	THE INTERNET SOCIETY BY-LAWS CALL FOR THE ELECTION OR APPOINTMENT OF MEMBERS OF ITS BOARD OF TRUSTEES. ACCORDING TO THE BY-LAWS, THE BOARD DEFINES THE PROCESS FOR ELECTION OF TRUSTEES BY ORGANIZATIONAL MEMBERS AND CHAPTERS. A POTENTIAL NOMINEE MUST BE A MEMBER IN GOOD STANDING AS OF DECEMBER 31ST OF THE PREVIOUS YEAR. FOR AN ORGANIZATIONAL MEMBER, DUES MUST BE PAID IN FULL. FOR A CHAPTER, THE CHAPTER MUST BE IN GOOD STANDING AS DEFINED IN ISOC PROCEDURES. THE INTERNET ARCHITECTURE BOARD (IAB) APPOINTS TRUSTEES ACCORDING TO AN INTERNAL PROCESS. THE IAB RECOMMENDATION MUST BE APPROVED BY THE IESG, WHICH IS THE STEERING COMMITTEE OF THE IETF. A PERSON MAY BE A CANDIDATE IN ONLY ONE CONSTITUENCY (ORGANIZATIONAL MEMBER, CHAPTER, IAB) IN ONE ELECTION YEAR. TRUSTEE TERMS ARE 3 YEARS AND LIMITED TO NO MORE THAN TWO CONSECUTIVE TERMS. THE TWO COMMITTEES INVOLVED IN THE PROCESS ARE THE ELECTIONS AND THE NOMINATIONS COMMITTEES. THE NOMINATIONS COMMITTEE ESTABLISHES SELECTION CRITERIA FOR PROSPECTIVE TRUSTEES, ADVERTISES THE NOMINATION PROCESS, SOLICITS CANDIDATES FOR THE PROCESS, NAMES A SLATE OF CANDIDATES, OVERSEES A PETITION 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. CANDIDATES ARE ALLOWED TO SUBMIT BIOGRAPHICAL INFORMATION AND AN ELECTION STATEMENT. AFTER, THE PETITION PERIOD CLOSES AND A FINAL SLATE IS ANNOUNCED. BALLOTS ARE COUNTED BY AT LEAST TWO MEMBERS OF THE ELECTIONS COMMITTEE AT A TIME AND PLACE OF THEIR CHOOSING. THE ELECTIONS COMMITTEE CERTIFIES THE RESULTS TO THE BOARD OF TRUSTEES AND PUBLISHES THE RESULTS. A CHALLENGE PERIOD IS PROVIDED FOR. IN THE CASES OF A CHALLENGE, THE CEO, AFTER CONSULTATION WITH THE CHAIRS OF THE NOMINATIONS COMMITTEE, ELECTIONS COMMITTEE, AND MEMBERS OF THE BOARD OF TRUSTEES, ADVISES THE AUTHOR OF A CHALLENGE ABOUT THE BOARD'S DECISION AND THE CHALLENGE PERIOD CLOSES. THE NEW TRUSTEES ARE SEATED AT THE FOLLOWING ANNUAL GENERAL MEETING (AGM).
Form 990, Part VI, Line 11b Review of form 990 by governing body	THE INTERNET SOCIETY'S ACCOUNTING FIRM PREPARES AND SIGNS THE RETURN AS PAID PREPARER AND DELIVERS THE RETURN TO THE INTERNET SOCIETY. PRIOR TO FILING, THE CFO OF THE INTERNET SOCIETY REVIEWS THE RETURN WITH THE AUDIT COMMITTEE. A REPRESENTATIVE OF THE INDEPENDENT ACCOUNTING FIRM'S TAX TEAM IS PRESENT TO ADDRESS ANY QUESTIONS FROM THE AUDIT COMMITTEE MEMBERS. AFTER REVIEW, A COPY OF THE RETURN IN ITS FINAL FORM IS SENT TO EACH MEMBER OF THE BOARD OF TRUSTEES PRIOR TO FILING THE RETURN. THE CEO OR THE CFO SIGNS FORM 8879-TE, THE IRS E-FILE SIGNATURE AUTHORIZATION FORM, AND RETURNS THIS FORM TO THE INTERNET SOCIETY'S ACCOUNTING FIRM. THE ACCOUNTING FIRM THEN ELECTRONICALLY FILES THE RETURN WITH THE INTERNAL REVENUE SERVICE.
Form 990, Part VI, Line 12c Conflict of interest policy	TRUSTEES AND OFFICERS OF INTERNET SOCIETY FILL OUT A CONFLICT OF INTEREST QUESTIONNAIRE, THESE COMPLETED QUESTIONNAIRES ARE REVIEWED AND MONITORED BY THE CHAIR OF THE AUDIT COMMITTEE, AND THE RESULTS ARE REPORTED TO THE BOARD OF TRUSTEES. THE AUDIT COMMITTEE AND THE CHAIR OF ISOC'S BOARD OF TRUSTEES RELY ON THE TRUSTEES AND OFFICERS TO INFORM THEM OF ISSUES THAT MIGHT ARISE IN THE INTERIM PERIOD BETWEEN QUESTIONNAIRE SUBMISSIONS. THE CHAIR SOLICITS ALL TRUSTEES TO DISCLOSE ANY CONFLICTS WITH THE AGENDA ITEMS FOR THAT BOARD MEETING. TRUSTEES WHO REPORT POTENTIAL CONFLICTS MAY BE REQUIRED TO ABSTAIN FROM ANY FORMAL DECISION BY THE BOARD OF TRUSTEES, AND MAY BE REQUIRED TO RETIRE FROM ANY DISCUSSION OR DELIBERATION. THE BOARD OF TRUSTEES, ACTING AS A BODY LED BY THE CHAIR, MAKES THE DETERMINATION OF WHETHER A CONFLICT EXISTS AND THE PARTICIPATION RESTRICTIONS TO BE IMPOSED. SHOULD THE CHAIR BE DETERMINED TO HAVE A CONFLICT, AN ACTING CHAIR OR THE CEO IS APPOINTED FOR THE AFFECTED DELIBERATION BEFORE THE BOARD OF TRUSTEES. KEY EMPLOYEES ALSO COMPLETE CONFLICT OF INTEREST QUESTIONNAIRES, WHICH ARE REVIEWED BY THE CEO EACH YEAR.
Form 990, Part VI, Line 15a Process to establish compensation of top management official	THE INTERNET SOCIETY MAINTAINS A COMPREHENSIVE COMPENSATION PROGRAM TO ENSURE BOTH INTERNAL AND EXTERNAL COMPENSATION EQUITY. THE PROGRAM'S GOALS ARE TO ENSURE FAIR AND COMPETITIVE PAY, AN OBJECTIVE MERIT REVIEW PROCESS, AND TOOLS THAT SUPPORT THE COMPENSATION PROGRAM. THE INTERNET SOCIETY ANNUALLY UPDATES COMPENSATION BENCHMARKS FOR EACH POSITION WITHIN THE ORGANIZATION, USING SEVERAL COMPENSATION STUDIES FOR U.S.-BASED EMPLOYEES AND BENCHMARKS FROM WILLIS TOWERS WATSON AND BIRCHES GROUP FOR WORLDWIDE EMPLOYEES. THE INTERNET SOCIETY BOARD OF TRUSTEES' COMPENSATION COMMITTEE REVIEWS SUPPORTING COMPARABILITY DATA TO PROVIDE AN OPINION ON REASONABLENESS WITH RESPECT TO TOTAL COMPENSATION OF THE CHIEF EXECUTIVE OFFICER. THE COMMITTEE CONCURRENTLY REVIEWS AND APPROVES ""DISQUALIFIED PERSONS"" PURSUANT TO SECTION 4958 OF THE INTERNET REVENUE CODE OF 1986, AS AMENDED. THE CEO RECEIVES BENEFITS AVAILABLE TO OTHER INTERNET SOCIETY EMPLOYEES, INCLUDING A COMPANY CONTRIBUTION TOWARDS A RETIREMENT PLAN. THE COMPENSATION OF THE CHIEF EXECUTIVE OFFICER WAS ESTABLISHED IN A

Additional Data

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**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNET SOCIETY

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Employer identification number

54-1650477

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) 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
(1) IETF ADMINISTRATION LLC 1000 N WEST ST STE 1200 WILMINGTON, DE 19801 83-1755858	SUPPORT	DE	15,327,120	33,104,527	INTERNET SOCIETY

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(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	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) PUBLIC INTEREST REGISTRY 11911 FREEDOM DR 10TH FL 1000 RESTON, VA 20190 33-1025119	OPERATOR OF DOMAIN NAMES	PA	501(c)(3)	Type I	INTERNET SOCIETY	Yes	
(2) INTERNET SOCIETY ASIA LIMITED 6 BATTERY RD 38-04 SINGAPORE 49909 OC 09-0138989	PROVIDES VISIBILITY & SUPPORT IN THE ASIA-PACIFIC REGION	SN			INTERNET SOCIETY	Yes	
(3) INTERNET SOCIETY FOUNDATION 1551 Emancipation Highway 1506 FREDERICKSBURG, VA 22401 82-3285688	TO SUPPORT ACTIVITIES, INCLUDING GRANT-MAKING FOR INTERNET SOCIETY	DC	501(c)(3)	Type I	INTERNET SOCIETY	Yes	
(4) CONNECTED GIVING FOUNDATION 1551 Emancipation Highway 1506 FREDERICKSBURG, VA 22401 84-3558614	TO SUPPORT ACTIVITIES OF INTERNET SOCIETY	PA	501(c)(3)	Type I	INTERNET SOCIETY	Yes	
(5) INTERNET SOCIETY EUROPE AARLENSTRAAT ELSENE, BELGIUM 1050 BE	Implements regional advocacy and community engagement activities in Europe	BE			INTERNET SOCIETY	Yes	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K- 1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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, or (iv) rent from a controlled entity		No
b Gift, grant, or capital contribution to related organization(s)		No
c Gift, grant, or capital contribution from related organization(s)	Yes	
d Loans or loan guarantees to or for related organization(s)		No
e Loans or loan guarantees by related organization(s)		No
f Dividends from related organization(s)		No
g Sale of assets to related organization(s)		No
h Purchase of assets from related organization(s)		No
i Exchange of assets with related organization(s)		No
j Lease of facilities, equipment, or other assets to related organization(s)		No
k Lease of facilities, equipment, or other assets from related organization(s)		No
l Performance of services or membership or fundraising solicitations for related organization(s)		No
m Performance of services or membership or fundraising solicitations by related organization(s)		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	Yes	
o Sharing of paid employees with related organization(s)	Yes	
p Reimbursement paid to related organization(s) for expenses		No
q Reimbursement paid by related organization(s) for expenses	Yes	
r Other transfer of cash or property to related organization(s)		No
s Other transfer of cash or property from related organization(s)		No

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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) Public Interest Registry	C	29,000,000	FMV
(2) Internet Society Foundation	C	7,000,000	FMV
(3) Connected Giving Foundation	C	1,000,000	FMV

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference

Explanation

Schedule R (Form 990) (Rev. 1-2025)

Additional Data[Return to Form](#)**Software ID:** 24020961**Software Version:** 2024v5.1

TY 2024 IRS 990 e-File Render

Name: INTERNET SOCIETY

EIN: 54-1650477

Software ID: 24020961

Software Version: 2024v5.1

Affiliated Group Business Name: INTERNET SOCIETY
Address. Either US or Foreign Type: 1551 EMANCIPATION HIGHWAY 1506
FREDERICKSBURG, VA 22401
EIN: 54-1650477
Electing Organization Checkbox:
Total Grassroots Lobbying: 15,019
Total Direct Lobbying: 28,576
Total Lobbying Expenditures: 43,595
Other Exempt Purpose Expenditures: 43,549,401
Total Exempt Purpose Expenditures: 43,592,996
Lobbying Nontaxable Amount: 1,000,000
Grassroots Nontaxable Amount: 250,000
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: Connected Giving Foundation
Address. Either US or Foreign Type: 1551 EMANCIPATION HIGHWAY 1506
FREDERICKSBURG, VA 22401
EIN: 84-3558614
Electing Organization Checkbox:
Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 1,243,287
Total Exempt Purpose Expenditures: 1,243,287
Lobbying Nontaxable Amount: 199,329
Grassroots Nontaxable Amount: 49,832
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: Public Interest Registry
Address. Either US or Foreign Type: 11911 Freedom Drive
Reston, VA 20190
EIN: 33-1025119
Electing Organization Checkbox:
Total Grassroots Lobbying: 0
Total Direct Lobbying: 1,422
Total Lobbying Expenditures: 1,422
Other Exempt Purpose Expenditures: 106,528,548
Total Exempt Purpose Expenditures: 106,529,970
Lobbying Nontaxable Amount: 1,000,000
Grassroots Nontaxable Amount: 250,000
Tot Lobbying Grassroot Minus Non Tx: 0

Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0
Affiliated Group Business Name:	Internet Society Foundation
Address. Either US or Foreign Type:	1551 Emancipation Highway 1506 FREDERICKSBURG, VA 22401
EIN:	82-3285688
Electing Organization Checkbox:	<input checked="" type="checkbox"/>
Total Grassroots Lobbying:	0
Total Direct Lobbying:	0
Total Lobbying Expenditures:	0
Other Exempt Purpose Expenditures:	33,868,292
Total Exempt Purpose Expenditures:	33,868,292
Lobbying Nontaxable Amount:	1,000,000
Grassroots Nontaxable Amount:	250,000
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0