Internet Commerce Association
1155 F Street NW
Washington, DC 20004

Part I
Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

1 Contributions, gifts, grants, and similar amounts received
2 Program service revenue including government fees and contracts
3 Membership dues and assessments
4 Investment income
5a Gross amount from sale of assets other than inventory
5b Less: cost or other basis and sales expenses
5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)
6 Gaming and fundraising events
   a Gross income from gaming (attach Schedule G if greater than $15,000)
   b Gross income from fundraising events (not including $ of contributions
      from fundraising events reported on line 1) (attach Schedule G if the sum of such
      gross income and contributions exceeds $15,000)
   c Less: direct expenses from fundraising events
   d Net income or (loss) from fundraising events (add lines 6a and 6b and subtract line 6c)
7a Gross sales of inventory, less returns and allowances
7b Less: cost of goods sold
7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)
8 Other revenue (describe in Schedule O)
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8
10 Grants and similar amounts paid (list in Schedule O)
11 Benefits paid to or for members
12 Salaries, other compensation, and employee benefits
13 Professional fees and other payments to independent contractors
14 Occupancy, rent, utilities, and maintenance
15 Printing, publications, postage, and shipping
16 Other expenses (describe in Schedule O)
17 Total expenses. Add lines 10 through 16
18 Excess or (deficit) for the year (Subtract line 17 from line 9)
19 Net assets or fund balances at beginning of year (from line 27, column (A))
20 Other changes in net assets or fund balances (explain in Schedule O)
21 Net assets or fund balances at end of year. Combine lines 18 through 20

154,968.

154,968.

133,005.

21,963.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2014)
**Part II** Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

<table>
<thead>
<tr>
<th>(A) Beginning of year</th>
<th>(B) End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>22 Cash, savings, and investments</td>
<td>68,470</td>
</tr>
<tr>
<td>23 Land and buildings</td>
<td></td>
</tr>
<tr>
<td>24 Other assets (describe in Schedule O)</td>
<td></td>
</tr>
<tr>
<td>25 Total assets</td>
<td>68,470</td>
</tr>
<tr>
<td>26 Total liabilities (describe in Schedule O)</td>
<td>0</td>
</tr>
<tr>
<td>27 Net assets or fund balances (line 27 of column (B) must agree with line 21)</td>
<td>68,470</td>
</tr>
</tbody>
</table>

**Part III** Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

<table>
<thead>
<tr>
<th>See Schedule O</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Grants $) If this amount includes foreign grants, check here □ 28a</td>
</tr>
<tr>
<td>(Grants $) If this amount includes foreign grants, check here □ 29a</td>
</tr>
<tr>
<td>(Grants $) If this amount includes foreign grants, check here □ 30a</td>
</tr>
<tr>
<td>(Grants $) If this amount includes foreign grants, check here □ 31a</td>
</tr>
<tr>
<td>Other program services (describe in Schedule O)</td>
</tr>
<tr>
<td>(Grants $) If this amount includes foreign grants, check here □ 32</td>
</tr>
</tbody>
</table>

**Part IV** List of Officers, Directors, Trustees, and Key Employees

Check if the organization used Schedule O to respond to any question in this Part IV

<table>
<thead>
<tr>
<th>(a) Name and title</th>
<th>(b) Average hours per week devoted to position</th>
<th>(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter 0)</th>
<th>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</th>
<th>(e) Estimated amount of other compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jeremiah Johnston</td>
<td>President, Chairman</td>
<td>4.00</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Nat Cohen</td>
<td>Director</td>
<td>4.00</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Daniel Law</td>
<td>Director</td>
<td>2.00</td>
<td>0.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.
            Yes No
            □ X

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. 
            □ X

35a Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 5a, and 7a, among others)? 
            □ X

35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O.
            □ N/A

35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 5033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III. 
            □ X

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N.
            □ X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions.
            □ 0

37b Did the organization file the Form 1120-POL for this year? 
            □ X

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? 
            □ X

38b If "Yes," complete Schedule L, Part II and enter the total amount involved.
            □ N/A

39 Section 501(c)(7) organizations. Enter:

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:

40b If "Yes," complete Form 8886-T.

41 List the states with which a copy of this return is filed. 

42a The organization's books are in care of Escrow.com. Telephone no. 949-635-3899

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041. Check here □

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.
            □ X

44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ. 
            □ X

44c Did the organization receive any payments for indoor tanning services during the year?
            □ X

44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.
            □ X

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 
            □ X

45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions).
            □ X
Part VI  Section 501(c)(3) organizations only
All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.
Check if the organization used Schedule C to respond to any question in this Part VI.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?  
Yes ☐ No ☒

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year?  
If "Yes," complete Sch. O, Part II.
Yes ☐ No ☒

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.
Yes ☐ No ☒

49a Did the organization make any transfers to an exempt non-charitable related organization?  
Yes ☐ No ☒

b If "Yes," was the related organization a section 527 organization?  
Yes ☐ No ☒

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

<table>
<thead>
<tr>
<th>(a) Name and title of each employee</th>
<th>(b) Average hours per week devoted to position</th>
<th>(c) Reportable compensation (Forms W-1/1099-MISC)</th>
<th>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</th>
<th>(e) Estimated amount of other compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

<table>
<thead>
<tr>
<th>(a) Name and business address of each independent contractor</th>
<th>(b) Type of service</th>
<th>(c) Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td></td>
<td></td>
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<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

52 Did the organization complete Schedule A? Note. All section 501(c)(3) organizations must attach a completed Schedule A.
Yes ☐ No ☒

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

Sign Here

Signature of officer
Jeremiah Johnston, President
Type or print name and title

Paid Preparer Use Only
Print/type preparer's name
Edward Neff
Preparer's signature
Edward Neff
Date
12/24/15
Check if self-employed
Yes ☐ No ☒
PTIN
P00359218

Firm's name
Taksey Neff Feinberg LLC
Firm's address
2 Research Place Suite 310 Rockville, MD 20850
Firm's EIN
56-2360192
Phone no.
(301)294-1100

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☒ No

Form 990-EZ (2014)
If the organization answered "Yes," to 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 I-B. Do not complete Part I-C.
- Section 501(c)(4) (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," to 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," to 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 organization

Internet Commerce Association

Employer identification number

20-5466377

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.
2. Political expenditures .............................................................. $
3. Volunteer hours ............................................................................

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? □ Yes □ No
   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? □ Yes □ 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.
**Schedule C (Form 990 or 990-EZ) 2014**

**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.

<table>
<thead>
<tr>
<th>Limits on Lobbying Expenditures</th>
<th>(a) Filing organization's totals</th>
<th>(b) Affiliated group totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Total lobbying expenditures to influence public opinion (grass roots lobbying)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b Total lobbying expenditures to influence a legislative body (direct lobbying)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c Total lobbying expenditures (add lines 1a and 1b)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1d Other exempt purpose expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1e Total exempt purpose expenditures (add lines 1c and 1d)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1f Lobbying nontaxable amount. Enter the amount from the following table in both columns.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If the amount on line 1e, column (a) or (b) is:</td>
<td>The lobbying nontaxable amount is:</td>
<td></td>
</tr>
<tr>
<td>Not over $500,000</td>
<td>20% of the amount on line 1e.</td>
<td></td>
</tr>
<tr>
<td>Over $500,000 but not over $1,000,000</td>
<td>$100,000 plus 15% of the excess over $500,000.</td>
<td></td>
</tr>
<tr>
<td>Over $1,000,000 but not over $1,500,000</td>
<td>$175,000 plus 10% of the excess over $1,000,000</td>
<td></td>
</tr>
<tr>
<td>Over $1,500,000 but not over $17,000,000</td>
<td>$225,000 plus 5% of the excess over $1,500,000</td>
<td></td>
</tr>
<tr>
<td>Over $17,000,000</td>
<td>$1,000,000</td>
<td></td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Calendar year (or fiscal year beginning in)</th>
<th>(a) 2011</th>
<th>(b) 2012</th>
<th>(c) 2013</th>
<th>(d) 2014</th>
<th>(e) Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2a Lobbying nontaxable amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2b Lobbying ceiling amount (150% of line 2a, column (e))</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2c Total lobbying expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2d Grassroots nontaxable amount</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2e Grassroots ceiling amount (150% of line 2d, column (e))</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2f Grassroots lobbying expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Schedule C (Form 990 or 990-EZ) 2014
### 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 to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

<table>
<thead>
<tr>
<th></th>
<th>(a)</th>
<th>(b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- 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. Replays, 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)?
2b. If "Yes," enter the amount of any tax incurred under section 4912
2c. If "Yes," enter the amount of any tax incurred by organization managers under section 4912
2d. 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).

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- 1. Were substantially all (50% or more) dues received nondeductible by members?
- 2. Did the organization make only in-house lobbying expenditures of $2,000 or less?
- 3. Did the organization agree to carry over lobbying and political expenditures from the prior year?

### 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."

<table>
<thead>
<tr>
<th></th>
<th>(a)</th>
<th>(b)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- 1. Dues, assessments and similar amounts from members
- 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
- b. Carryover from last year
- c. Total
- 3. Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues
- 4. If notice were sent and the amount on line 2c exceed 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?
- 5. Taxable amount of lobbying and political expenditures (see instructions)

### 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.
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.

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Internet Commerce Association

Employer identification number
20-5466377

Form 990-EZ, Part I, Line 16, Other Expenses:

<table>
<thead>
<tr>
<th>Description of Other Expenses</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Association membership</td>
<td>2,093.</td>
</tr>
<tr>
<td>Bank fees</td>
<td>145.</td>
</tr>
<tr>
<td>PayPal fees</td>
<td>601.</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>1,171.</td>
</tr>
<tr>
<td>Franchise taxes</td>
<td>250.</td>
</tr>
<tr>
<td>Corporate representation</td>
<td>226.</td>
</tr>
<tr>
<td>Domain renewals</td>
<td>10.</td>
</tr>
<tr>
<td>Meals and entertainment</td>
<td>302.</td>
</tr>
<tr>
<td>Website expenses</td>
<td>145.</td>
</tr>
<tr>
<td><strong>Total to Form 990-EZ, line 16</strong></td>
<td><strong>4,943.</strong></td>
</tr>
</tbody>
</table>

Form 990-EZ, Part III, Primary Exempt Purpose - ICA's mission is to advocate for the rights and interests of domain name owners and related service providers.

Form 990-EZ, Part III, Line 28, Program Service Accomplishments:

Advocacy, engagement and participation in ICANN's policy making process through the Business Constituency. Advocacy and engagement with the legislative process. Education and advocacy through online publications and in-person participation at industry events. The ICA believes that its work benefits all those in the domain industry - those who own or monetize domain names as a business asset or provide domain name related services or tools.
Form 990-EZ, Part V, Information Regarding Personal Benefit Contracts:

The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract.

The organization did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.
Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

Internet Commerce Association
1155 F Street NW, No. 1050
Washington, DC 20004

Taxpayer identification number(s)

20-5466377

Daytime telephone number

202-559-8597

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Joshua Harris
2 Research Place Suite 310
Rockville, MD 20850

Check if to be sent copies of notices and communications

X

Name and address

Check if to be sent copies of notices and communications

Name and address

(Note: IRS sends notices and communications to only two representatives.)

Name and address

(Note: IRS sends notices and communications to only two representatives.)

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5a, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number

990,990-EZ

Year(s) or Period(s) (if applicable)

2014-2015

IRS Determination Letter Verification

N/A

2005-2008

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4, Specific Use Not Recorded on CAF.

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

[ ] Authorize disclosure to third parties;
[ ] Substitute or add representative(s);
[ ] Sign a return;

[ ] Other acts authorized:
h. Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6. Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here

You must attach a copy of any power of attorney you want to remain in effect.

7. Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

If not completed, signed, and dated, the IRS will return this power of attorney to the taxpayer.

________________________________________
Signature

________________________
Date

________________________
Internet Commerce Association
Print name of taxpayer from line 1 if other than individual

Part II. Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matters specified there; and
- I am one of the following:
  a. Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  b. Certified Public Accountant - licensed to practice as a certified public accountant is active in the jurisdiction shown below.
  c. Enrolled Agent - enrolled as an agent by the Internal Revenue Service as required by the requirements of Circular 230.
  d. Officer - a bona fide officer of the taxpayer organization.
  e. Full-Time Employee - a full-time employee of the taxpayer.
  f. Family Member - a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  g. Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.35(b) of Circular 230).
  h. Unenrolled Return Preparer - Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
  i. Student Attorney or CPA - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LIITC or STCP. See instructions for Part II for additional information and requirements.
  j. Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.35(e)).

If this declaration of representative is not completed, signed, and dated, the IRS will return the power of attorney. Representatives must sign in the order listed in Part I, Line 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Designation" column.

<table>
<thead>
<tr>
<th>Designation</th>
<th>Licensing jurisdiction (State) or other licensing authority (if applicable)</th>
<th>Bar, license, certification, registration, or enrollment number (if applicable)</th>
<th>Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>FL</td>
<td>45400</td>
<td></td>
</tr>
</tbody>
</table>

Form 2848 (Rev. 12-2015)
**Form 8868**

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

- File a separate application for each return.

**Information**
- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box.
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

**Do not complete Part II unless**
- You have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file)**
- You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

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

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

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

**Type or print**
- Name of exempt organization or other filer, see instructions.
- Employer identification number (EIN) or
- Social security number (SSN)

**Enter filer's identifying number**

<table>
<thead>
<tr>
<th>Name of exempt organization or other filer</th>
<th>Employer identification number (EIN) or Social security number (SSN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internet Commerce Association</td>
<td>20-5466377</td>
</tr>
</tbody>
</table>

**City, town or post office, state, and ZIP code. For a foreign address, see instructions.**
- Washington, DC 20004

**Enter the Return code for the return that this application is for (file a separate application for each return)**
- 01

<table>
<thead>
<tr>
<th>Application Is For</th>
<th>Return Code</th>
<th>Application Is For</th>
<th>Return Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 990 or Form 990-EZ</td>
<td>01</td>
<td>Form 990-T (corporation)</td>
<td>07</td>
</tr>
<tr>
<td>Form 990-BL</td>
<td>02</td>
<td>Form 1041-A</td>
<td>08</td>
</tr>
<tr>
<td>Form 4720 (individual)</td>
<td>03</td>
<td>Form 4720 (other than individual)</td>
<td>06</td>
</tr>
<tr>
<td>Form 990-PF</td>
<td>04</td>
<td>Form 5227</td>
<td>10</td>
</tr>
<tr>
<td>Form 990-T (sec. 401(a) or 401(b) trust)</td>
<td>05</td>
<td>Form 5089</td>
<td>11</td>
</tr>
<tr>
<td>Form 990-T (trust other than above)</td>
<td>06</td>
<td>Form 8870</td>
<td>12</td>
</tr>
</tbody>
</table>

**Escrow.com**
- The books are in the care of 30318 Esperanza - Rancho Santa Margarita, CA 92688
- Telephone No: 949-635-3899
- Fax No. 949-635-3899

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

**If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) , if this is for the whole group, check this box.**

1. I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until August 15, 2015, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

   - [x] calendar year 2014
   - [ ] tax year beginning , and ending

2. If the tax year entered in line 1 is for less than 12 months, check reason: [ ] Initial return [ ] Final return

   - [ ] Change in accounting period

3a. If this application is for Forms 960-BL, 960-PF, 990-T, 4720, or 6065, enter the tentative tax, less any nonrefundable credits. See instructions.

   - 3a $ 0.

3b. If this application is for Forms 990-PF, 990-T, 4720, or 6065, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.

   - 3b $ 0.

3c. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.

   - 3c $ 0.

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA 423541
05-11-14