Form 990

Re: ICANN FY16 Form 990 Announcement | ICANN.org[icann.org]: "The Form 990 contains information and disclosures as required by the IRS on financial statements, funding sources, compensation practices, and much more. It is a useful source of information, which we invite the ICANN community to review and offer comments or questions as desired (controller@icann.org). ICANN filed its Form 990[icann.org] [PDF, 5.54 MB] for the fiscal year ending 30 June 2016 with the Internal Revenue Service on 12 May 2017 in compliance with the extended due date of 15 May 2017."

I am a gTLD domain name registrant and therefore am an "ICANN stakeholder" as well as being editor of DomainMondo.com. I have reviewed your recently filed ICANN Form 990 (FY16), in this post: News Review: A Red Flag in ICANN Financial Disclosures? | NR 2017-05-21[domainmondo.com]

I request your answers, explanations, and provide the information requested therein, as well as ICANN's rationale(s) for not disclosing all remuneration, income, and other compensation paid to ICANN Board Chairman Steve Crocker directly, or indirectly via his corporation Shinkuro, Inc., or via any other entity, device, or scheme, for the period of the FORM990 (FY16) and for the period he has been an ICANN Board member (2008 to present).

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

Further, in view of past experience with ICANN directors, officers, and staff failing to provide timely, responsive answers, evading accountability, and otherwise being non-transparent, your failure to reply within 10 days hereof will be deemed a refusal to answer.
1) A Red Flag in ICANN Financial Disclosures?
ICANN filed its Form 990 [PDF, 5.54 MB] for its FY16 fiscal year (ending 30 June 2016), with the Internal Revenue Service on 12 May 2017 in compliance with the extended due date of 15 May 2017. Form 990 is ICANN’s annual disclosure (a year after) of who’s been a "domain hog"-- the highest paid contractors and employees at ICANN as well as directors’ compensation -- no real surprises except one potential "red flag." **How much was paid by ICANN to the ICANN Chairman’s corporation Shinkuro, Inc.?** That amount appears to be completely missing and unreported. For example, unless you read the entire Form 990 closely (reproduced below), one would think **ICANN Chairman Steve Crocker** was not taking any compensation or remuneration as a Director:

Form 990, part VII, Section A, Line 4 (page 7 of 72 pages):

<table>
<thead>
<tr>
<th>STEVE CROCKER</th>
<th>16,000</th>
<th>0</th>
<th>0.00</th>
<th>0</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>DIRECTOR</td>
<td></td>
<td>0</td>
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</tbody>
</table>

**Note on (page 68 of 72 pages)**

FORM 990, PART VII, SECTION A, LINE 4, COLUMN D
COMPENSATION FOR STEVE CROCKER IS NOT CONSIDERED REPORTABLE, AS IT IS PAID TO MR. CROCKER’S CORPORATION, SHINKURO, INC.

**Not reportable?** Is Shinkuro Inc., also a contractor for ICANN? How much has Shinkuro been paid each fiscal year since Crocker joined the ICANN Board in 2008?

"No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its directors, trustees, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof." -- ICANN Articles of Incorporation 2. IV. d

Is this setting a bad precedent for a corporation (ICANN) that claims to be **transparent** and accountable? What if every ICANN director decided to have their ICANN compensation paid to their personal corporation--would that also become unreportable? Is Shinkuro only being paid $75,000 (ICANN Chair’s authorized compensation), something less, something more? **ICANN needs to disclose.**