

**U.S. Corporation Income Tax Return**  
 For calendar year 2014 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

▶ Information about Form 1120 and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

<b>A Check if:</b> 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	<b>TYPE OR PRINT</b>	Name OPEN SOURCE MATTERS, INC Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 4668 #88354 City or town, state, or province, country and ZIP or foreign postal code NEW YORK, NY 10163-4668	<b>B Employer identification number</b> 76-0803008 <b>C Date incorporated</b> 01/01/2005 <b>D Total assets (see instructions)</b> \$ 435,458.
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change <input type="checkbox"/>			

<b>Income</b>	1a Gross receipts or sales <span style="float: right;">1a 552,012.</span> b Returns and allowances <span style="float: right;">1b</span> c Balance. Subtract line 1b from line 1a <span style="float: right;">1c 552,012.</span> 2 Cost of goods sold (attach Form 1125-A) <span style="float: right;">2</span> 3 Gross profit. Subtract line 2 from line 1c <span style="float: right;">3 552,012.</span> 4 Dividends (Schedule C, line 19) <span style="float: right;">4</span> 5 Interest <span style="float: right;">5 692.</span> 6 Gross rents <span style="float: right;">6</span> 7 Gross royalties <span style="float: right;">7</span> 8 Capital gain net income (attach Schedule D (Form 1120)) <span style="float: right;">8</span> 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) <span style="float: right;">9</span> 10 Other income (see instructions - attach statement) <span style="float: right;">10</span> 11 <b>Total income.</b> Add lines 3 through 10 <span style="float: right;">11 552,704.</span>	
<b>Deductions (See instructions for limitations on deductions.)</b>	12 Compensation of officers (see instructions - attach Form 1125-E) <span style="float: right;">12</span> 13 Salaries and wages (less employment credits) <span style="float: right;">13</span> 14 Repairs and maintenance <span style="float: right;">14</span> 15 Bad debts <span style="float: right;">15</span> 16 Rents <span style="float: right;">16</span> 17 Taxes and licenses <span style="float: right;">17 4,700.</span> See Statement 1. 18 Interest <span style="float: right;">18</span> 19 Charitable contributions <span style="float: right;">19</span> 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) <span style="float: right;">20</span> 21 Depletion <span style="float: right;">21</span> 22 Advertising <span style="float: right;">22</span> 23 Pension, profit-sharing, etc., plans <span style="float: right;">23</span> 24 Employee benefit programs <span style="float: right;">24</span> 25 Domestic production activities deduction (attach Form 8903) <span style="float: right;">25</span> 26 Other deductions (attach statement) <span style="float: right;">26 626,622.</span> See Statement 2. 27 <b>Total deductions.</b> Add lines 12 through 26 <span style="float: right;">27 631,322.</span> 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 <span style="float: right;">28 -78,618.</span> 29a Net operating loss deduction (see instructions) <span style="float: right;">29a NONE</span> b Special deductions (Schedule C, line 20) <span style="float: right;">29b</span> c Add lines 29a and 29b <span style="float: right;">29c NONE</span> Stmt 3	
<b>Tax, Refundable Credits, and Payments</b>	30 <b>Taxable income.</b> Subtract line 29c from line 28 (see instructions) <span style="float: right;">30 -78,618.</span> 31 Total tax (Schedule J, Part I, line 11) <span style="float: right;">31 NONE</span> 32 Total payments and refundable credits (Schedule J, Part II, line 21) <span style="float: right;">32 40,005.</span> 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> <span style="float: right;">33</span> 34 <b>Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed <span style="float: right;">34</span> 35 <b>Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid <span style="float: right;">35 40,005.</span> 36 Enter amount from line 35 you want: <b>Credited to 2015 estimated tax</b> <input checked="" type="checkbox"/> <b>Refunded</b> <input type="checkbox"/> <span style="float: right;">36 40,005.</span>	

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

Signature of officer _____	Date _____	Title _____	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name DANIELLE HLATKY	Preparer's signature _____	Date _____	Check <input checked="" type="checkbox"/> if self-employed or <input type="checkbox"/> if PTIN P01403210
	Firm's name ▶ PIPIA COHEN HLATKY LLC			Firm's EIN ▶ 26-4268100
	Firm's address ▶ 195 KOSCIUSZKO ST BROOKLYN, NY 11216			Phone no. 347-425-9397

**For Paperwork Reduction Act Notice, see separate instructions.** Form **1120** (2014)

<b>Schedule C Dividends and Special Deductions</b> (see instructions)	<b>(a)</b> Dividends received	<b>(b)</b> %	<b>(c)</b> Special deductions <b>(a) x (b)</b>
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .		80	
3 Dividends on debt-financed stock of domestic and foreign corporations . . . . .		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs . . . . .		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs . . . . .		80	
8 Dividends from wholly owned foreign subsidiaries . . . . .		100	
9 <b>Total.</b> Add lines 1 through 8. See instructions for limitation . . . . .			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 . . . . .		100	
11 Dividends from affiliated group members . . . . .		100	
12 Dividends from certain FSCs . . . . .		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12 . . . . .			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471) . . . . .			
15 Foreign dividend gross-up . . . . .			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 . . . . .			
17 Other dividends . . . . .			
18 Deduction for dividends paid on certain preferred stock of public utilities . . . . .			
19 <b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4 . . . . .			
20 <b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b . . . . .			

**Schedule J Tax Computation and Payment** (see instructions)

**Part I-Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)), . . . ▶		
2	Income tax. Check if a qualified personal service corporation (see instructions), . . . . . ▶		
3	Alternative minimum tax (attach Form 4626) . . . . .	3	NONE
4	Add lines 2 and 3 . . . . .	4	NONE
5a	Foreign tax credit (attach Form 1118) . . . . .	5a	
b	Credit from Form 8834 (see instructions) . . . . .	5b	
c	General business credit (attach Form 3800) . . . . .	5c	
d	Credit for prior year minimum tax (attach Form 8827) . . . . .	5d	
e	Bond credits from Form 8912, . . . . .	5e	
6	<b>Total credits.</b> Add lines 5a through 5e . . . . .	6	
7	Subtract line 6 from line 4 . . . . .	7	NONE
8	Personal holding company tax (attach Schedule PH (Form 1120)), . . . . .	8	
9a	Recapture of investment credit (attach Form 4255) . . . . .	9a	
b	Recapture of low-income housing credit (attach Form 8611) . . . . .	9b	
c	Interest due under the look-back method - completed long-term contracts (attach Form 8697), . . . . .	9c	
d	Interest due under the look-back method - income forecast method (attach Form 8866) . . . . .	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902), . . . . .	9e	
f	Other (see instructions - attach statement), . . . . .	9f	
10	<b>Total.</b> Add lines 9a through 9f . . . . .	10	
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31 . . . . .	11	NONE

**Part II-Payments and Refundable Credits**

12	2013 overpayment credited to 2014 . . . . .	12	16,005.
13	2014 estimated tax payments . . . . .	13	24,000.
14	2014 refund applied for on Form 4466 . . . . .	14	( )
15	Combine lines 12, 13, and 14 . . . . .	15	40,005.
16	Tax deposited with Form 7004 . . . . .	16	
17	Withholding (see instructions) . . . . .	17	
18	<b>Total payments.</b> Add lines 15, 16, and 17. . . . .	18	40,005.
19	Refundable credits from:		
a	Form 2439 . . . . .	19a	
b	Form 4136 . . . . .	19b	
c	Form 8827, line 8c . . . . .	19c	
d	Other (attach statement - see instructions). . . . .	19d	
20	<b>Total credits.</b> Add lines 19a through 19d . . . . .	20	
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32 . . . . .	21	40,005.

**Schedule K Other Information** (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ <u>511130</u>		
b	Business activity ▶ <u>WEB BASED SOFTWARE M</u>		
c	Product or service ▶ <u>SOFTWARE RESOURCES</u>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . . If "Yes," enter name and EIN of the parent corporation ▶		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) . . . . .		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) . . . . .		X

Schedule K Other Information continued (see instructions)

5 At the end of the tax year, did the corporation:
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions.
If "Yes," complete (i) through (iv) below.
(i) Name of Corporation (ii) Employer Identification Number (if any) (iii) Country of Incorporation (iv) Percentage Owned in Voting Stock
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions.
If "Yes," complete (i) through (iv) below.
(i) Name of Entity (ii) Employer Identification Number (if any) (iii) Country of Organization (iv) Maximum Percentage Owned in Profit, Loss, or Capital
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)
If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?
For rules of attribution, see section 318. If "Yes," enter:
(i) Percentage owned and (ii) Owner's country
(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.
9 Enter the amount of tax-exempt interest received or accrued during the tax year \$
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer)
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) \$
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year \$
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?
If "Yes," complete and attach Schedule UTP.
15a Did the corporation make any payments in 2014 that would require it to file Form(s) 1099?
b If "Yes," did or will the corporation file required Forms 1099?
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		538,154.		422,637.
2a Trade notes and accounts receivable	7,118.		12,635.	
b Less allowance for bad debts	( )	7,118.	( )	12,635.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	7,422.		7,422.	
b Less accumulated depreciation	( 7,236.)	186.	( 7,236.)	186.
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Other assets (attach statement)				
15 Total assets		545,458.		435,458.
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable		18,000.		21,235.
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach statement)	Stmt 4	18,617.		8,000.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (attach statement)				
22 Capital stock: a Preferred stock				
b Common stock				
23 Additional paid-in capital				
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		508,841.		406,223.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		545,458.		435,458.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3 (see instructions).

1 Net income (loss) per books	-102,618.	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$	
2 Federal income tax per books		8 Deductions on this return not charged against book income this year (itemize): a Depreciation \$ b Charitable contributions \$	
3 Excess of capital losses over capital gains		9 Add lines 7 and 8	
4 Income subject to tax not recorded on books this year (itemize):		10 Income (page 1, line 28) - line 6 less line 9	-78,618.
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation \$ b Charitable contributions \$ c Travel and entertainment \$			
See Statement 5	24,000.		
6 Add lines 1 through 5	-78,618.		

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1 Balance at beginning of year	508,841.	5 Distributions: a Cash	
2 Net income (loss) per books	-102,618.	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
		7 Add lines 5 and 6	
4 Add lines 1, 2, and 3	406,223.	8 Balance at end of year (line 4 less line 7)	406,223.

Department of the Treasury  
Internal Revenue Service

▶ **Attach to the corporation's tax return.**

**2014**

▶ **Information about Form 4626 and its separate instructions is at [www.irs.gov/form4626](http://www.irs.gov/form4626).**

Name OPEN SOURCE MATTERS, INC Employer identification number 76-0803008

**Note:** See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

<b>1</b>	Taxable income or (loss) before net operating loss deduction	<b>1</b>	-78,618.
<b>2</b>	<b>Adjustments and preferences:</b>		
<b>a</b>	Depreciation of post-1986 property	<b>2a</b>	
<b>b</b>	Amortization of certified pollution control facilities	<b>2b</b>	
<b>c</b>	Amortization of mining exploration and development costs	<b>2c</b>	
<b>d</b>	Amortization of circulation expenditures (personal holding companies only)	<b>2d</b>	
<b>e</b>	Adjusted gain or loss	<b>2e</b>	
<b>f</b>	Long-term contracts	<b>2f</b>	
<b>g</b>	Merchant marine capital construction funds	<b>2g</b>	
<b>h</b>	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	<b>2h</b>	
<b>i</b>	Tax shelter farm activities (personal service corporations only)	<b>2i</b>	
<b>j</b>	Passive activities (closely held corporations and personal service corporations only)	<b>2j</b>	
<b>k</b>	Loss limitations	<b>2k</b>	
<b>l</b>	Depletion	<b>2l</b>	
<b>m</b>	Tax-exempt interest income from specified private activity bonds	<b>2m</b>	
<b>n</b>	Intangible drilling costs	<b>2n</b>	
<b>o</b>	Other adjustments and preferences	<b>2o</b>	
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	<b>3</b>	-78,618.
<b>4</b>	<b>Adjusted current earnings (ACE) adjustment:</b>		
<b>a</b>	ACE from line 10 of the ACE worksheet in the instructions	<b>4a</b>	-78,618.
<b>b</b>	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	<b>4b</b>	
<b>c</b>	Multiply line 4b by 75% (.75). Enter the result as a positive amount	<b>4c</b>	
<b>d</b>	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). <b>Note:</b> You <i>must</i> enter an amount on line 4d (even if line 4b is positive)	<b>4d</b>	
<b>e</b>	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount	<b>4e</b>	
<b>5</b>	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	<b>5</b>	-78,618.
<b>6</b>	Alternative tax net operating loss deduction (see instructions) . . . . See Statement 6 . . .	<b>6</b>	
<b>7</b>	<b>Alternative minimum taxable income.</b> Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	<b>7</b>	-78,618.
<b>8</b>	<b>Exemption phase-out</b> (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
<b>a</b>	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	<b>8a</b>	NONE
<b>b</b>	Multiply line 8a by 25% (.25)	<b>8b</b>	NONE
<b>c</b>	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	<b>8c</b>	40,000.
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0-	<b>9</b>	NONE
<b>10</b>	Multiply line 9 by 20% (.20)	<b>10</b>	NONE
<b>11</b>	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)	<b>11</b>	
<b>12</b>	Tentative minimum tax. Subtract line 11 from line 10	<b>12</b>	NONE
<b>13</b>	Regular tax liability before applying all credits except the foreign tax credit	<b>13</b>	
<b>14</b>	<b>Alternative minimum tax.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	<b>14</b>	NONE

For Paperwork Reduction Act Notice, see separate instructions.

Form **4626** (2014)

**Adjusted Current Earnings (ACE) Worksheet**

*Keep for Your Records*

▶ See ACE Worksheet Instructions.

<b>1</b>	Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626 . . . . .		<b>1</b>	-78,618.
<b>2</b>	ACE depreciation adjustment:			
<b>a</b>	AMT depreciation . . . . .	<b>2a</b>		
<b>b</b>	ACE depreciation:			
	(1) Post-1993 property . . . . .	<b>2b(1)</b>		
	(2) Post-1989, pre-1994 property . . . . .	<b>2b(2)</b>		
	(3) Pre-1990 MACRS property . . . . .	<b>2b(3)</b>		
	(4) Pre-1990 original ACRS property . . . . .	<b>2b(4)</b>		
	(5) Property described in sections 168(f)(1) through (4) . . . . .	<b>2b(5)</b>		
	(6) Other property . . . . .	<b>2b(6)</b>		
	(7) Total ACE depreciation. Add lines 2b(1) through 2b(6) . . . . .	<b>2b(7)</b>		
<b>c</b>	ACE depreciation adjustment. Subtract line 2b(7) from line 2a . . . . .		<b>2c</b>	
<b>3</b>	Inclusion in ACE of items included in earnings and profits (E&P):			
<b>a</b>	Tax-exempt interest income . . . . .	<b>3a</b>		
<b>b</b>	Death benefits from life insurance contracts . . . . .	<b>3b</b>		
<b>c</b>	All other distributions from life insurance contracts (including surrenders) . . . . .	<b>3c</b>		
<b>d</b>	Inside buildup of undistributed income in life insurance contracts . . . . .	<b>3d</b>		
<b>e</b>	Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list) . . . . .	<b>3e</b>		
<b>f</b>	Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e . . . . .		<b>3f</b>	
<b>4</b>	Disallowance of items not deductible from E&P:			
<b>a</b>	Certain dividends received . . . . .	<b>4a</b>		
<b>b</b>	Dividends paid on certain preferred stock of public utilities that are deductible under section 247 . . . . .	<b>4b</b>		
<b>c</b>	Dividends paid to an ESOP that are deductible under section 404(k) . . . . .	<b>4c</b>		
<b>d</b>	Nonpatronage dividends that are paid and deductible under section 1382(c) . . . . .	<b>4d</b>		
<b>e</b>	Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list) . . . . .	<b>4e</b>		
<b>f</b>	Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e . . . . .		<b>4f</b>	
<b>5</b>	Other adjustments based on rules for figuring E&P:			
<b>a</b>	Intangible drilling costs . . . . .	<b>5a</b>		
<b>b</b>	Circulation expenditures . . . . .	<b>5b</b>		
<b>c</b>	Organizational expenditures . . . . .	<b>5c</b>		
<b>d</b>	LIFO inventory adjustments . . . . .	<b>5d</b>		
<b>e</b>	Installment sales . . . . .	<b>5e</b>		
<b>f</b>	Total other E&P adjustments. Combine lines 5a through 5e . . . . .		<b>5f</b>	
<b>6</b>	Disallowance of loss on exchange of debt pools . . . . .		<b>6</b>	
<b>7</b>	Acquisition expenses of life insurance companies for qualified foreign contracts . . . . .		<b>7</b>	
<b>8</b>	Depletion . . . . .		<b>8</b>	
<b>9</b>	Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property . . . . .		<b>9</b>	
<b>10</b>	<b>Adjusted current earnings.</b> Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626 . . . . .		<b>10</b>	-78,618.

Form **8050**

(December 2009)  
Department of the Treasury  
Internal Revenue Service

**Direct Deposit of Corporate Tax Refund**

▶ Attach to Form 1120 or 1120S.

OMB No. 1545-1762

Name of corporation (as shown on tax return) <b>OPEN SOURCE MATTERS, INC</b>	Employer identification number <b>76-0803008</b>
	Phone number (optional)

1. **Routing number (must be nine digits).** The first two digits must be between 01 and 12 or 21 through 32.

0	2	1	0	0	0	0	8	9
---	---	---	---	---	---	---	---	---

2. **Account number (include hyphens but omit spaces and special symbols):**

9	9	7	3	3	8	8	7	7	8										
---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--

3. **Type of account (one box must be checked):**

Checking     Savings

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

File Form 8050 to request that the IRS deposit a corporate income tax refund (including a refund of \$1 million or more) directly into an account at any U.S. bank or other financial institution (such as a mutual fund or brokerage firm) that accepts direct deposits.

The benefits of a direct deposit include a faster refund, the added security of a paperless payment, and the savings of tax dollars associated with the reduced processing costs.

**Who May File**

Only corporations requesting a direct deposit of refund with its original Form 1120 or 1120S may file Form 8050.

The corporation is not eligible to request a direct deposit if:

- The receiving financial institution is a foreign bank or a foreign branch of a U.S. bank or
- The corporation has applied for an employer identification number but is filing its tax return before receiving one.

**Note.** For other corporate tax returns, including **Form 1120X**, Amended U.S. Corporation Income Tax Return, and **Form 1139**, Corporation Application for Tentative Refund, a corporation may request a direct deposit of refunds of \$1 million or more by filing **Form 8302**, Electronic Deposit of Tax Refund of \$1 Million or More.

**Conditions Resulting in a Refund by Check**

If the IRS is unable to process this request for a direct deposit, a refund by check will be generated instead. Reasons for not processing a request include:

- The name of the corporation on the tax return does not match the name on the account.
- The financial institution rejects the direct deposit because of an incorrect routing or account number.
- The corporation fails to indicate the type of account the deposit is to be made to (i.e., checking or savings).

**How To File**

Attach Form 8050 to the corporation's Form 1120 or 1120S after Schedule N (Form 1120) (if applicable). To ensure that the corporation's tax return is correctly processed, see **Assembling the Return** in the instructions for Form 1120 or 1120S.

**Specific Instructions**

**Line 1.** Enter the financial institution's routing number and verify that the institution will accept a direct deposit. See the sample check below for an example of where the routing number may be shown.

For accounts payable through a financial institution other than the one at which the account is located, check with your financial institution for the correct routing number. **Do not use** a deposit slip to verify the routing number.

**Line 2.** Enter the corporation's account number. Enter the number from left to right and leave any unused boxes blank. See the sample check below for an example of where the account number may be shown.

**Paperwork Reduction Act Notice.**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us

the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average times are: **Recordkeeping**, 1 hr., 25 min.; **Learning about the law or the form**, 6 min.; **Preparing, copying, assembling, and sending the form to the IRS**, 7 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the instructions of the tax return with which this form is filed.

**Sample Check**

ABC Corporation  
123 Main Street  
Anyplace, NJ 07000

PAY TO THE ORDER OF \_\_\_\_\_ \$ 1234.00  
15-0000/0000

ANYTOWN BANK  
Anytown, MD 20000

For \_\_\_\_\_

Routing number (line 1): 25025025 | Account number (line 2): 20202086 | 1234

**Do not include the check number.**

**Note.** The routing and account numbers may be in different places on the corporations check.









Form 1120, Page 1 Detail

Line 17 - Taxes and licenses

-----  
NY STATE TAXES

4,700.

Total

-----  
4,700.  
=====

Form 1120, Page 1 Detail

Line 26 - Summary of Travel, Meals and Entertainment

-----	
CONFERENCES, SEMINARS, SUMMITS AND EVENTS	239,130.
	-----
Total	239,130.
	=====

Line 26 - Other deductions

-----	
Travel, meals and entertainment	239,130.
BANK CHARGES	1,378.
LEGAL	85,757.
ACCOUNTING	2,713.
WEBSITE AND HOSTING EXPENSES	6,985.
OFFICE EXPENSES	7,979.
INSURANCE	1,300.
CONFERENCES AND SEMINARS- JOOMLA DAY EVENTS	193,926.
POSTAGE AND DELIVERY	1,167.
PRINTING AND REPRODUCTION	8,647.
MARKETING	40,180.
LICENSES AND PERMITS	100.
PROCESSING FEES	4,742.
CODING AND DEVELOPMENT	31,857.
UTILITES	761.
	-----
Total	626,622.
	=====

Form 1120, Page 1 Detail

Line 29a - Non-SRLY NOL deduction

Year ending	Original NOL	Amount Available	Amount Used	Converted Contributions	Carryover to Next year
12/31/2009	10,279.				
12/31/2014	78,618.	78,618.			78,618.
<b>Total</b>	<b>88,897.</b>	<b>78,618.</b>			<b>78,618.</b>

Form 1120, Page 5 Detail

=====

Sch L, Line 18 - Other current liabilities	Beginning	Ending
-----	-----	-----
Accrued State Taxes	10,617.	
Other current liabilities	8,000.	8,000.
-----	-----	-----
Total	18,617.	8,000.
	=====	=====

Form 1120, Page 5 Detail

Sch M-1, Line 5 - Expenses recorded on books not deducted on return

Other expenses on books not deducted	24,000.
Total	24,000.

Form 4626 Detail

Line 6 - Non-SRLY AMT NOL Deduction

Year ending	Original NOL	Amount Available	Amount Used	Carryover to Next year
12/31/2009	10,087.			
12/31/2014	78,618.	78,618.		78,618.
Total	88,705.	78,618.		78,618.

General Business Corporation Franchise Tax Return

Tax Law - Article 9-A

See Form CT-3/4-I before completing return.

All filers must enter tax period:

Final return [ ] Amended return [ ] beginning 01-01-14 ending 12-31-14

Form with fields for Employer identification number (EIN), File number, Business telephone number, Legal name of corporation, Trade name/DBA, Mailing name, State or country of incorporation, Date received, etc.

Metropolitan transportation business tax (MTA surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD)? If Yes, you must file Form CT-3M/4M. The MCTD includes the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester. (mark an X in the appropriate box) Yes [X] No [ ]

A. Pay amount shown on line 93. Make payable to: New York State Corporation Tax. Attach your payment here. Detach all check stubs. (See instructions for details.)

B. Federal return filed (you must mark an X in one): Attach a complete copy of your federal return.

Form 1120 [X] Form 1120-H [ ] Form 1120-REIT or Form 1120-RIC [ ] Consolidated basis [ ] Form 1120S [ ] Other: [ ]

C. If you included a qualified subchapter S subsidiary (QSSS) in this return, mark an X in the box and attach Form CT-60-QSSS. [ ]

D. Have you underreported your tax due on past returns? To correct this without penalty, visit our Web site (see instructions).

E. Do you have an interest in, or have you rented, real property located in New York State? (mark an X in one box) Yes [ ] No [X]

If Yes, enter the county \_\_\_\_\_ and the value of such property or rent • [ ]

F. Has there been a transfer or acquisition of controlling interest in the entity during the last 3 years? (mark one box) Yes [ ] No [X]

G. If you marked the Consolidated basis box in line B above, complete the following:

- 1. Number of corporations included in the federal consolidated group [ ]
2. Total consolidated federal taxable income (FTI) before the net operating loss deduction (NOLD) [ ]
3. If substantially all of the voting stock of this corporation is owned or controlled, directly or indirectly, by another corporation, give the name and EIN of that corporation below.

Legal name of corporation [ ] EIN [ ]

H. Do you have an interest in any partnerships? (mark an X in the appropriate box) Yes [ ] No [X]
If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.

I. Did you include a disregarded entity in this return? (mark an X in the appropriate box) Yes [ ] No [X]
If Yes, enter the name(s) and EIN(s) on Form CT-60-QSSS and attach it to your return.



**Computation of entire net income (ENI) base**

1	FTI before net operating loss (NOL) and special deductions (see instructions)	1	-78,618.
2	Interest on federal, state, municipal, and other obligations not included on line 1 (see instructions)	2	
3	Interest paid to a corporate stockholder owning more than 50% of issued and outstanding stock (see instr.)	3	
4a	Interest deductions directly attributable to subsidiary capital (see instructions)	4a	
4b	Noninterest deductions directly attributable to subsidiary capital (see instructions)	4b	
5a	Interest deductions indirectly attributable to subsidiary capital (see instructions)	5a	
5b	Noninterest deductions indirectly attributable to subsidiary capital (see instructions)	5b	
6	New York State and other state and local taxes deducted on your federal return (see instructions)	6	4,700.
7	Federal depreciation from Form CT-399, if applicable (see instructions)	7	
8	Other additions (see instructions)	8	
9	Add lines 1 through 8	9	-73,918.
10	Income from subsidiary capital (from Form CT-3-ATT, line 26; see instr.)	10	Stmt 1
11	Fifty percent of dividends from nonsubsidiary corporations (see instr.)	11	
12	Foreign dividends gross-up not included on lines 10 and 11 (see instr.)	12	
13	New York NOLD (attach federal and New York State computations; see instr.)	13	
14	Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	14	
15	Other subtractions (see instructions)	15	
16	Total subtractions (add lines 10 through 15)	16	
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42)	17	-73,918.
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above; see instr.)	18	
19	Business income before allocation (subtract line 18 from line 17)	19	-73,918.
20	Allocated investment income (multiply line 18 by <input type="text" value=""/> % from Form CT-3-ATT, line 5)	20	
21	Allocated business income (multiply line 19 by from <input type="text" value="100.0000"/> % line 119, 121, or 141; see instr.)	21	-73,918.
22	Total allocated income (add lines 20 and 21)	22	-73,918.
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69; see instructions)	23	
24	ENI base (line 22 plus or minus line 23; see instructions)	24	-73,918.
25	ENI base tax (see instructions; multiply line 24 by the appropriate rate from the Tax rates schedule in Form CT-3/4-I; enter here and on line 72)	25	

**Computation of capital base (enter whole dollars for lines 26 through 31; see instructions)**

		A Beginning of year	B End of year	C Average value
26	Total assets from federal return	545,458.00	435,458.00	490,458.00
27	Real property and marketable securities included on line 26	00	00	00
28	Subtract line 27 from line 26	545,458.00	435,458.00	490,458.00
29	Real property and marketable securities at fair market value	00	00	00
30	Adjusted total assets (add lines 28 and 29)	545,458.00	435,458.00	490,458.00
31	Total liabilities	36,617.00	29,235.00	32,926.00
32	Total capital (subtract line 31, column C, from line 30, column C)			457,532.
33	Subsidiary capital (from Form CT-3-ATT, line 28; if none, enter 0)			
34	Business and investment capital (subtract line 33 from line 32)			457,532.
35	Investment capital (from Form CT-3-ATT, line 7, column E; if none, enter 0)			
36	Business capital (subtract line 35 from line 34)			457,532.
37	Allocated investment capital (multiply line 35 by <input type="text" value=""/> % from Form CT-3-ATT, line 5)			
38	Allocated business capital (multiply line 36 by <input type="text" value="100.0000"/> % from line 119, 121, or 141)			457,532.
39	Capital base (add lines 37 and 38)			457,532.
40	Capital base tax			686.
41	Issuer's allocation percentage		<input type="text" value="100.0000"/> %	

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**Computation of minimum taxable income (MTI) base** *(see instructions)*

42	ENI from line 17. . . . .	42	-73,918.
<b>Adjustments</b> <i>(see instructions for lines 43 through 50)</i>			
43	Depreciation of tangible property placed in service after 1986. . . . .	43	
44	Amortization of mining exploration and development costs paid or incurred after 1986. . . . .	44	
45	Amortization of circulation expenditures paid or incurred after 1986 <i>(personal holding companies only)</i> . . . . .	45	
46	Basis adjustments in determining gain or loss from sale or exchange of property . . . . .	46	
47	Long term contracts entered into after February 28, 1986. . . . .	47	
48	Installment sales of certain property . . . . .	48	
49	Merchant marine capital construction funds . . . . .	49	
50	Passive activity loss <i>(closely held and personal service corporations only)</i> . . . . .	50	
51	Add lines 42 through 50 . . . . .	51	-73,918.
<b>Tax preference items</b>			
52	Depletion <i>(see instructions)</i> . . . . .	52	
53			
54	Intangible drilling costs <i>(see instructions)</i> . . . . .	54	
55	Add lines 51 through 54 . . . . .	55	-73,918.
56	New York NOLD from line 13 <i>(see instructions)</i> . . . . .	56	
57	Add lines 55 and 56 . . . . .	57	-73,918.
58	Alternative net operating loss deduction (ANOLD) <i>(see instructions)</i> . . . . .	58	
59	MTI <i>(subtract line 58 from line 57)</i> . . . . .	59	-73,918.
60	Investment income before apportioned NOLD <i>(add line 18 and Form CT-3-ATT, line 21)</i> . . . . .	60	
61	Investment income not included in ENI but included in MTI <i>(see instructions)</i> . . . . .	61	
62	Investment income before apportioned ANOLD <i>(add lines 60 and 61)</i> . . . . .	62	
63	Apportioned New York ANOLD <i>(see instructions)</i> . . . . .	63	
64	Alternative investment income before allocation <i>(subtract line 63 from line 62; see instructions)</i> . . . . .	64	
65	Alternative business income before allocation <i>(subtract line 64 from line 59)</i> . . . . .	65	-73,918.
66	Allocated alternative business income <i>(multiply line 65 by</i> <input type="text"/> <i>% from line 119, 121, or 161)</i> . . . . .	66	
67	Allocated alternative investment income <i>(multiply line 64 by</i> <input type="text"/> <i>% from Form CT-3-ATT, line 5)</i> . . . . .	67	
68	Allocated MTI <i>(add lines 66 and 67)</i> . . . . .	68	
69	Optional depreciation adjustments from line 23. . . . .	69	
70	MTI base <i>(line 68 plus or minus line 69)</i> . . . . .	70	
71	Tax on MTI base <i>(multiply line 70 by appropriate rate; see instructions)</i> . . . . .	71	

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**Computation of tax**

72	Tax on ENI base from line 25	72	
73	Tax on capital base from line 40 (see instructions) New small business: First year <input type="checkbox"/> Second year <input type="checkbox"/>	73	686.
<b>You must enter an amount on line 74a below; if none, enter 0.</b>			
74a	New York receipts (see instructions)	74a	552,704.
74b	Fixed dollar minimum tax (see instructions)	74b	500.
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)	75	686.
76	Subsidiary capital base from Form CT-3-ATT, line 31	76	
77	Subsidiary capital base tax from Form CT-3-ATT, line 32	77	
78	Tax due before credits (add lines 75 and 77)	78	686.
79	Tax credits (see instructions)	79	
80	Balance (subtract line 79 from line 78; if line 79 is more than line 78, enter 0)	80	686.
81	Amount from line 71 or 74b, whichever is larger	81	500.
82	Tax due (see instructions)	82	686.
<b>First installment of estimated tax for next period:</b>			
83a	If you filed a request for extension, enter amount from Form CT-5, line 2	83a	
83b	If you did not file Form CT-5 and line 82 is over \$1,000, see instructions	83b	
84	Add line 82 and line 83a or 83b	84	686.
85	Total prepayments from line 106	85	11,635.
86	Balance (subtract line 85 from line 84; if line 85 is more than line 84, enter 0)	86	
87	Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) <input type="checkbox"/>	87	
88	Interest on late payment (see instructions)	88	
89	Late filing and late payment penalties (see instructions)	89	
90	Balance (add lines 86 through 89)	90	
<b>Voluntary gifts/contributions (see instructions):</b>			
91a	Return a Gift to Wildlife	91a	
91b	Breast Cancer Research and Education Fund	91b	
91c	Prostate and Testicular Cancer Research and Education Fund	91c	
91d	9/11 Memorial	91d	
91e	Volunteer Firefighting & EMS Recruitment Fund	91e	
91f	Veterans Remembrance	91f	
92	Total (add lines 84, 87, 88, 89, and 91a through 91f)	92	686.
93	Balance due (If line 85 is less than line 92, subtract line 85 from line 92 and enter here. This is the amount due; enter the payment amount on line A on page 1)	93	
94	Overpayment (If line 85 is more than line 92, subtract line 92 from line 85. This is your overpayment; enter here and see instructions)	94	10,949.
95	Amount of overpayment to be credited to next period (see instructions)	95	
96	Balance of overpayment (subtract line 95 from line 94; see instructions)	96	10,949.
97	Amount of overpayment to be credited to Form CT-3M/4M (see instructions)	97	
98	Refund of overpayment (subtract line 97 from line 96; see instructions)	98	10,949.
99a	Refund of unused tax credits (see instructions and attach appropriate forms)	99a	
99b	Tax credits to be credited as an overpayment to next year's return (see instructions and attach appropriate forms)	99b	

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**Summary of credits claimed on line 79 against current year's franchise tax** (see instructions for lines 79, 99a, 99b, 100a, and 100b)

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, mark an **X** in one box) . . . . . Yes  No

Form CT-38, line 28 . . . . .	Form CT-259 . . . . .	Form CT-633 . . . . .
Form CT-40 . . . . .	Form CT-261 . . . . .	Form CT-634 . . . . .
Form CT-41 . . . . .	Form CT-501 . . . . .	Form CT-635 . . . . .
Form CT-43 . . . . .	Form CT-502 . . . . .	Form CT-636 . . . . .
Form CT-44 . . . . .	Form CT-601 . . . . .	Form CT-637 . . . . .
Form CT-46 . . . . .	Form CT-601.1 . . . . .	Form CT-638 . . . . .
Form CT-47 . . . . .	Form CT-602 . . . . .	Form CT-639 . . . . .
Form CT-236 . . . . .	Form CT-603 . . . . .	Form CT-640 . . . . .
Form CT-238 . . . . .	Form CT-604 . . . . .	Form CT-641 . . . . .
Form CT-239 . . . . .	Form CT-605 . . . . .	Form CT-641 Servicing mortgages credit . . . . .
Form CT-241 . . . . .	Form CT-606 . . . . .	Form DTF-621 . . . . .
Form CT-242 . . . . .	Form CT-607 . . . . .	Form DTF-622 . . . . .
Form CT-243 . . . . .	Form CT-611 . . . . .	Form DTF-624 . . . . .
Form CT-246 . . . . .	Form CT-611.1 . . . . .	Form DTF-630 . . . . .
Form CT-248 . . . . .	Form CT-612 . . . . .	Other credits . . . . .
Form CT-249 . . . . .	Form CT-613 . . . . .	
Form CT-250 . . . . .	Form CT-631 . . . . .	

If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an **X** in the box . . . . .

If you claimed the tax-free NY area tax elimination credit and you had a 100% area allocation factor, mark an **X** in the box . . . . .

If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an **X** in the box . . . . .

<b>100a</b> Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed) . . . . .	<b>100a</b>	
<b>100b</b> Total tax credits above that are refund eligible (see instructions) . . . . .	<b>100b</b>	

**Composition of prepayments on line 85** (see instructions)

	Date paid	Amount
<b>101</b> Mandatory first installment . . . . .	<b>101</b>	3,615.
<b>102a</b> Second installment from Form CT-400 . . . . .	<b>102a</b>	
<b>102b</b> Third installment from Form CT-400 . . . . .	<b>102b</b>	
<b>102c</b> Fourth installment from Form CT-400 . . . . .	<b>102c</b> 08-11-14	4,700.
<b>103</b> Payment with extension request from Form CT-5, line 5 . . . . .	<b>103</b>	
<b>104</b> Overpayment credited from prior years (see instr.) <small>Period</small> . . . . .	<b>104</b>	3,320.
<b>105</b> Overpayment credited from Form CT-3M/4M. <small>Period</small> . . . . .	<b>105</b>	
<b>106</b> Total prepayments (add lines 101 through 105; enter here and on line 85) . . . . .	<b>106</b>	11,635.

**107** If you are a member of an affiliated federal group, enter primary corporation name and EIN:  
 •

If you are more than 50% owned by another corporation, enter parent corporation name and EIN:  
 •



**Interest paid to shareholders** (see instructions)

<b>108</b> Did this corporation make any payments treated as interest in the computation of ENI to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? (mark an X in the appropriate box) If Yes, complete the following and line 109 (attach additional sheets if necessary)			<b>108</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Shareholder's name	SSN or EIN			
Interest paid to shareholder	Total indebtedness to shareholder described above	Total interest paid		
<b>109</b> Is there written evidence of the indebtedness? (mark an X in the appropriate box). . . . .			<b>109</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>110</b> Interest deducted in computing FTI on line 1 of this form. . . . .			<b>110</b>	
<b>111</b> If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years. . . . .			<b>111</b>	

**Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations** (see instructions)

		A New York State	B Everywhere	
<b>112a</b> Revenue aircraft arrivals and departures (see instr.)	<b>112a</b>			
<b>112b</b> Adjustment per Tax Law, Article 9-A, section 210.3(a)(7)(A)	<b>112b</b>	.60		
<b>112c</b> Adjusted NYS revenue aircraft arrivals and departures (multiply line 112a, column A, by line 112b)	<b>112c</b>			
<b>113</b> New York State percentage (divide line 112c by line 112a, column B)	<b>113</b>			%
<b>114a</b> Revenue tons handled (see instructions)	<b>114a</b>			
<b>114b</b> Adjustment per Tax Law section 210.3(a)(7)(A)	<b>114b</b>	.60		
<b>114c</b> Adjusted NYS revenue tons handled (multiply line 114a, column A, by line 114b)	<b>114c</b>			
<b>115</b> New York State percentage (divide line 114c by line 114a, column B)	<b>115</b>			%
<b>116a</b> Originating revenue (see instructions)	<b>116a</b>			
<b>116b</b> Adjustment per Tax Law section 210.3(a)(7)(A)	<b>116b</b>	.60		
<b>116c</b> Adjusted NYS originating revenue (multiply line 116a, column A, by line 116b)	<b>116c</b>			
<b>117</b> New York State percentage (divide line 116c by line 116a, column B)	<b>117</b>			%
<b>118</b> Total (add lines 113, 115, and 117)	<b>118</b>			%
<b>119</b> New York business allocation percentage (divide line 118 by three; use to compute lines 21, 38, and 66, and Form CT-38, line 6)	<b>119</b>			%

**Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations** (see instr.)

		A New York State	B Everywhere	
<b>120</b> Revenue miles	<b>120</b>			
<b>121</b> New York State business allocation percentage (divide line 120, column A, by line 120, column B; use to compute lines 21, 38, and 66, and Form CT-38, line 6)	<b>121</b>			%



**Schedule A, Part 3 - Computation of business allocation percentage** (see instructions)

Number of New York State employees, . . . . . •

Wages paid to New York State employees (see line 138 instructions), . . . . . •

Are you principally engaged in the activity of an air freight forwarder acting as principal or like indirect air carrier, or are you a qualified foreign air carrier? (mark an X in the appropriate box) . . . . . Yes •  No •

If No, complete **only** lines 129 through 136 and enter on line 141 the receipts factor computed on line 136. The receipts factor is the business allocation percentage.

Average value of property (see instructions)		A New York State	B Everywhere
122	Real estate owned . . . . .	• 122	
123	Real estate rented . . . . .	• 123	
124	Inventories owned . . . . .	• 124	
125	Tangible personal property owned . . . . .	• 125	
126	Tangible personal property rented . . . . .	• 126	
127	Total (add lines 122 through 126) . . . . .	• 127	
128	New York State property factor (divide line 127, column A, by line 127, column B) . . . . .	• 128	%

**Receipts in the regular course of business from:**

129	Sales of tangible personal property allocated to New York State (see instructions) . . . . .	• 129	
130	All sales of tangible personal property (see instr.) . . . . .	• 130	
131	Services performed (see instructions) . . . . .	• 131	
132	Rentals of property (see instructions) . . . . .	• 132	
133	Royalties (see instructions) . . . . .	• 133	
134	Other business receipts (see instructions) . . . . .	• 134	
135	Total (add lines 129 through 134) . . . . .	• 135	
136	New York State receipts factor (divide line 135, column A, by line 135, column B; see instructions), . . . . .	• 136	%
137	New York State additional receipts factor (see instructions) . . . . .	• 137	%

**Payroll**

138	Wages and other compensation of employees, except general executive officers (see instr.) . . . . .	• 138	
139	New York State payroll factor (divide line 138, column A, by line 138, column B) . . . . .	• 139	%
140	Total New York State factors (add lines 128, 136, 137, and 139) . . . . .	• 140	%
141	New York State business allocation percentage (see instructions) . . . . .	• 141	100.0000%

**Schedule A, Part 4 - Computation of alternative business allocation percentage for MTI base** (see instructions)

If you are **not** an air freight forwarder acting as principal or like indirect air carrier, or a qualified foreign air carrier, complete **only** lines 149 through 156 and enter on line 161 the receipts factor computed on line 156. The receipts factor is the alternative business allocation percentage.

Average value of property (see instructions)		A - New York State	B - Everywhere
142	Real estate owned . . . . .	• 142	
143	Real estate rented . . . . .	• 143	
144	Inventories owned . . . . .	• 144	
145	Tangible personal property owned . . . . .	• 145	
146	Tangible personal property rented . . . . .	• 146	
147	Total (add lines 142 through 146) . . . . .	• 147	
148	New York State property factor (divide line 147, column A, by line 147, column B) . . . . .	• 148	%

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**Receipts in the regular course of business from:**

149	Sales of tangible personal property allocated to New York State (see instructions)	149		
150	All sales of tangible personal property	150		
151	Services performed (see instructions)	151		
152	Rentals of property	152		
153	Royalties	153		
154	Other business receipts	154		
155	Total (add lines 149 through 154)	155		
156	New York State receipts factor (divide line 155, column A, by line 155, column B; see instructions)	156		%
157	New York State additional receipts factor (see instructions)	157		%

**Payroll**

158	Wages and other compensation of employees, except general executive officers	158		
159	New York State payroll factor (divide line 158, column A, by line 158, column B)	159		%
160	Total New York State factors (add lines 148, 156, 157, and 159)	160		%
161	Alternative business allocation percentage (see instructions)	161		%

162	Are you claiming small business taxpayer status for lower ENI tax rates? (see Small business taxpayer definition in the line 25 instructions of Form CT-3/4-I; mark an X in the appropriate box)	162	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
163	If you marked Yes on line 162, enter total capital contributions (see worksheet in instructions)	163				
164	Are you claiming qualified New York manufacturer status which includes eligible qualified New York manufactures and qualified emerging technology companies (QETCs), for a lower capital base tax rate and limitation? (see instructions; mark an X in the appropriate box)	164	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
165	Are you claiming qualified New York manufacturer or eligible qualified New York Manufacturer status for a lower ENI tax rate? (see instructions; mark an X in the appropriate box)	165	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
166	Are you claiming eligible qualified New York manufacturer status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box)	166	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
167	Are you a qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot and have elected to be subject only to the fixed dollar minimum tax base? (mark an X in the appropriate box)	167	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
168	Are you claiming QETC status for a lower ENI rate? (see instructions; mark an X in the appropriate box)	168	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
169	Are you claiming qualified New York manufacturer or QETC status for a lower MTI rate or fixed dollar minimum? (see instructions; mark an X in the appropriate box)	169	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
170	Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)? (mark an X in the appropriate box)	170	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>

**Amended return information** - If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination	<input type="checkbox"/>	If marked, enter date of determination:	• _____
Net operating loss (NOL) carryback	<input type="checkbox"/>	Capital loss carryback	<input type="checkbox"/>
Federal return filed Form 1139	<input type="checkbox"/>	Form 1120X	<input type="checkbox"/>

**Net operating loss (NOL) information**

New York State NOL carryover total available for use this tax year from all prior tax years	
Federal NOL carryover total available for use this tax year from all prior tax years	
New York State NOL carryforward total for future tax years	73,918.
Federal NOL carryforward total for future tax years	78,618.

**Corporations organized outside New York State:** Complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no-par shares	Value
	\$		\$

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<b>Third - party designee</b> <i>(see instructions)</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name <i>(print)</i> DANIELLE HLATKY		Designee's phone number	
	Designee's e-mail address			PIN 3264	
<b>Certification:</b> I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.					
<b>Authorized Person</b>	Printed name of authorized person		Signature of authorized person		Official title
	E-mail address of authorized person			Telephone number	Date
<b>Paid preparer use only</b> <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i> PIPIA COHEN HLATKY LLC			Firm's EIN 26-4268100	Preparer's PTIN or SSN P01403210
	Signature of individual preparing this return		Address 195 KOSCIUSZKO ST BROOKLYN, NY 11216		
	E-mail address of individual preparing this return			Preparer's NYTPRIN 11419808	Date

See instructions for where to file.

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2014

# CT-3-ATT

New York State Department of Taxation and Finance

## Schedules B, C, and D - Attachment to Form CT-3

### General Business Corporation Franchise Tax Return

Legal name of corporation OPEN SOURCE MATTERS, INC	Employer identification number (EIN) 76-0803008
-------------------------------------------------------	----------------------------------------------------

Attach to Form CT-3, *General Business Corporation Franchise Tax Return*.

#### Schedule B, Part 1 - Computation of investment capital and investment allocation percentage (See instructions; attach separate sheets if necessary, displaying this information formatted as below.)

##### Section 1 - Corporate and governmental debt instruments

Description of investment (identify each debt instrument and its date of maturity here; for each debt instrument complete columns C through G on the corresponding lines below)

Item	A - Debt instrument (see instructions)				B - Maturity date
A					
B					
Item	C Average value (see instructions)	D - Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D; see instructions)	F Issuer's allocation % (see instructions)	G Value allocated to New York State (column E x column F)
A					
B					
Amounts from attached list					
Totals of Section 1					
1					

##### Section 2 - Corporate stock, stock rights, stock warrants, and stock options

Description of investment (identify each investment and enter number of shares here; for each investment complete columns C through G on the corresponding lines below)

Item	A - Investment (see instructions)				B - Number of shares
A					
B					
Item	C Average value (see instructions)	D - Liabilities directly or indirectly attributable to investment capital (see instructions)	E Net average value (column C - column D; see instructions)	F Issuer's allocation % (see instructions)	G Value allocated to New York State (column E x column F)
A					
B					
Amounts from attached list					
Totals of Section 2					
2					
Totals of Section 1 (from line 1)					
3					
Totals (add lines 2 and 3 in columns C, D, E, and G)					
4					
Investment allocation percentage without the addition of cash (divide line 4, column G, by line 4, column E). 5 Use to compute Form CT-3, lines 20, 37, and 67; and Form CT-38, line 7 . . . . .					5 %
Cash (see instr.)					
6					
Investment capital (add lines 4 and 6 in columns C, D, and E). Enter column E total on Form CT-3, line 35					
7					

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**Schedule B, Part 2 - Computation of investment income before allocation** (see instructions)

8	Interest income from investment capital in Part 1, Section 1 (see instructions)	•	8
9	Interest income from bank accounts (if line 5 is zero, enter 0 here; see instructions)	•	9
10	All other interest income from investment capital (see instructions)	•	10
11	Dividend income from investment capital (see instructions)	•	11
12	Net capital gain or loss from investment capital (see instructions)	•	12
13	Investment income other than interest, dividends, capital gains, or capital losses (see instructions)	•	13
14	Total investment income (add lines 8 through 13)	•	14
15	Interest deductions directly attributable to investment capital (see instr.)	•	15
16	Noninterest deductions directly attributable to investment capital (see instr.)	•	16
17	Interest deductions indirectly attributable to investment capital (see instr.)	•	17
18	Noninterest deductions indirectly attributable to investment capital (see instr.)	•	18
19	Total deductions (add lines 15 through 18)	•	19
20	Balance (subtract line 19 from line 14)	•	20
21	Apportioned New York net operating loss deduction (NOLD) (see instructions)	•	21
22	Investment income before allocation (subtract line 21 from line 20; enter here and on Form CT-3, line 18)	•	22

**Schedule C, Part 1 - Income from subsidiary capital** (see instructions)

23	Interest from subsidiary capital (see instructions; attach list)	•	23
24	Dividends from subsidiary capital (see instructions; attach list)	•	24
25	Capital gains from subsidiary capital (see instructions; attach list)	•	25
26	Total (add lines 23 through 25; enter here and on Form CT-3, line 10)	•	26

**Schedule C, Part 2 - Computation and allocation of subsidiary capital base and tax** (see instructions)

Include all corporations, except a DISC, in which you own more than 50% of the voting stock. Attach separate sheets if necessary, displaying this information formatted as below.

**A** - Description of subsidiary capital (list the name of each corporation and the EIN here; for each corporation complete columns B through G on the corresponding lines below)

Item	Name						EIN
A							
B							
C							
A Item	B % of voting stock owned	C Average value (see instructions)	D Liabilities directly or indirectly attributable to subsidiary capital (see instructions)	E Net average value (column C - column D; see instructions)	F Issuer's allocation % (see instr.)	G Value allocated to New York State (column E x column F)	
A							
B							
C							
Amounts from attached list . . .							
27	Totals (add amounts in columns C and D)						
•	27						
28	Total net average value of subsidiary capital (add amounts in column E; enter here and on Form CT-3, line 33)						• 28
29	Subsidiary capital base before deduction (add amounts in column G)						• 29
30	Value of subsidiary capital included in column G of subsidiaries taxable under Tax Law Article 32; Article 33; or Article 9, section 186 (see instructions)						• 30
31	Subsidiary capital base (subtract line 30 from line 29; enter here and on Form CT-3, line 76)						• 31
32	Subsidiary capital base tax (multiply line 31 by .0009; enter here, on Form CT-3, line 77, and on Form CT-38, line 25)						• 32

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**Qualified public utilities:** use Schedule D, Part 1 to compute the adjustment for entire net income (ENI).  
**Transferees:** use lines 40, 41, and 43 only to compute the adjustment for ENI.

**Schedule D, Part 1 - Adjustments for qualified public utilities and transferees** *(see instructions)*

<b>Other additions</b>		
33	Federal depreciation deduction for transition property <i>(see instructions)</i> . . . . .	● 33
34	Federal loss on the sale of transition property <i>(see instructions)</i> . . . . .	● 34
35	New York gain on the sale of transition property <i>(see instructions)</i> . . . . .	● 35
36	Add lines 33, 34, and 35 <i>(enter here and include on Form CT-225, Schedule A)</i> . . . . .	● 36
<b>Other subtractions</b>		
37	New York depreciation deduction for transition property <i>(see instructions)</i> . . . . .	● 37
38	New York loss on the sale of transition property <i>(see instructions)</i> . . . . .	● 38
39	Federal gain on the sale of transition property <i>(see instructions)</i> . . . . .	● 39
40	Transition property basis adjustment carryover to gain transactions <i>(see instructions)</i> . . . . .	● 40
41	Transition property basis adjustment carryover to loss transactions <i>(see instructions)</i> . . . . .	● 41
42	New York regulatory asset deduction <i>(see instructions)</i> . . . . .	● 42
43	Add lines 37 through 42 <i>(enter here and include on Form CT-225, Schedule B)</i> . . . . .	● 43

**Qualified power producers or qualified pipeline corporations:** use Schedule D, Part 2 if you claim a depreciation deduction on transition property for federal income tax purposes.

**Schedule D, Part 2 - Adjustments for qualified power producers and qualified pipeline corporations** *(see instr.)*

<b>Other additions</b>		
44	Federal depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-225, Schedule A)</i> . . . . .	● 44
<b>Other subtractions</b>		
45	New York depreciation deduction for transition property <i>(see instructions; enter here and include on Form CT-225, Schedule B)</i> . . . . .	● 45



New York CT-3, Page 2 Detail

Line 13 - NOL Carryover

=====			
Carryover generated in tax year 2009 .....		8,933.	
NOL utilized in 2010	8,933.		
	-----	-----	
Total NOL utilized		8,933.	
		-----	-----
NOL carried forward to 2015			NONE
			-----
Carryover generated in tax year 2014 .....			73,918.
			-----
Total NOL carried forward to 2015			73,918.
			=====

**General Business Corporation  
MTA Surcharge Return**

Tax Law - Article 9-A, Section 209-B

All filers must enter tax period:

Amended return

beginning  ending

Employer identification number (EIN) <b>76-0803008</b>	File number <b>AA9</b>	Business telephone number <b>347-425-9397</b>	If you claim an overpayment, mark an X in the box <input checked="" type="checkbox"/>
Legal name of corporation <b>OPEN SOURCE MATTERS, INC</b>		Trade name/DBA	
Mailing name (if different from legal name above) c/o		State or country of incorporation <b>NEW YORK</b>	Date received (for Tax Department use only)
Number and street or PO box <b>PO BOX 4668 #88354</b>		Date of incorporation <b>01-01-05</b>	
City <b>NEW YORK</b>	State <b>NY</b>	ZIP code <b>10163-4668</b>	Foreign corporations: date began business in NYS

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

File this form with your Form CT-3, CT-3-A, or CT-4. Before completing this return, see Form CT-3M/4M-I, *Instructions for Form CT-3M/4M*.

<b>A.</b> Pay amount shown on line 12. Make payable to: <b>New York State Corporation Tax</b>		Payment enclosed
◀ Attach your payment here. Detach all check stubs. (See instructions for details.)	<b>A</b>	

**Computation of MTA surcharge**

1 Net New York State franchise tax (see instructions)	1	814.
2 MCTD allocation percentage from line 35, line 43, or line 45	2	100.0000 %
3 Allocated franchise tax (multiply line 1 by line 2)	3	814.
4 MTA surcharge (multiply line 3 by 17% (.17))	4	138.

**First installment of estimated tax for next period:**

5a If you filed a request for extension, enter amount from Form CT-5, line 7, or CT-5.3, line 10	5a	
5b If you did not file Form CT-5 or CT-5.3, see instructions	5b	
6 Add lines 4 and line 5a or 5b	6	138.
7 Total prepayments from line 52	7	2,410.
8 Balance (if line 7 is less than line 6, subtract line 7 from line 6)	8	
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached)	9	
10 Interest on late payment (see instructions for Form CT-3, CT-3-A, or CT-4)	10	
11 Late filing and late payment penalties (see instructions for Form CT-3, CT-3-A, or CT-4)	11	
12 Balance due (add lines 8 through 11 and enter here; enter the payment amount on line A above)	12	
13 Overpayment (if line 6 is less than line 7, subtract line 6 from line 7; enter here and see instructions)	13	2,272.
14 Amount of overpayment to be credited to New York State franchise tax (see instructions)	14	
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	15	
16 Amount of overpayment to be refunded (see instructions)	16	2,272.

**Schedule A - Computation of MCTD allocation percentage (see instructions)**

Schedule A, Part 1 - MCTD allocation (see instructions)		A	B
		MCTD	New York State
17 Real estate owned (see instructions)	17		
18 Real estate rented (see instructions)	18		
19 Inventories owned	19		
20 Tangible personal property owned (see instructions)	20		
21 Tangible personal property rented (see instructions)	21		
22 Total (add lines 17 through 21)	22		
23 MCTD property factor (divide line 22, column A, by line 22, column B)	23		%

(continued)

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Receipts in the regular course of business from:

(see instructions for lines 24 through 29)

24	Sales of tangible personal property allocated to the MCTD	24		
25	Sales of tangible personal property allocated to New York State	25		
26	Services performed	26		
27	Rentals of property	27		
28	Royalties	28		
29	Other business receipts	29		
30	Total (add lines 24 through 29)	30		
31	MCTD receipts factor (divide line 30, column A, by line 30, column B)	31		%
32	Payroll - Wages and other compensation of employees except general executive officers	32		
33	MCTD payroll factor (divide line 32, column A, by line 32, column B)	33		%
34	Total MCTD factors (add lines 23, 31, and 33)	34		%
35	MCTD allocation percentage (see instr. divide line 34 by three or by the number of factors; enter here and on line 2)	35	100.0000	%

Schedule A, Part 2 - Computation of MCTD allocation for aviation corporations (see instructions)

	A MCTD	B New York State
36	Revenue aircraft arrivals and departures	36
37	MCTD percentage (divide line 36, column A, by line 36, column B)	37
38	Revenue tons handled	38
39	MCTD percentage (divide line 38, column A, by line 38, column B)	39
40	Originating revenue	40
41	MCTD percentage (divide line 40, column A, by line 40, column B)	41
42	Total (add lines 37, 39, and 41)	42
43	MCTD allocation percentage (divide line 42 by three; enter here and on line 2)	43

Schedule A, Part 3 - Computation of MCTD allocation for trucking and railroad corporations (see instructions)

	A MCTD	B New York State
44	Revenue miles	44
45	MCTD allocation percentage (divide line 44, column A, by line 44, column B; enter here and on line 2)	45

Composition of prepayments claimed on line 7 (see instructions)

	Date paid	Amount
46	Mandatory first installment	756.
47a	Second installment from Form CT-400	
47b	Third installment from Form CT-400	594.
47c	Fourth installment from Form CT-400	602.
48	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13.	
49	Overpayment credited from prior years	458.
50	Add lines 46 through 49.	2,410.
51	Overpayment credited from Form CT- <input type="text"/> Period <input type="text"/>	
52	Total prepayments (add lines 50 and 51; enter here and on line 7)	2,410.

Third - party designee (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Designee's name (print) DANIELLE HLATKY	Designee's phone number
	Designee's e-mail address		PIN 3264

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized Person	Printed name of authorized person	Signature of authorized person	Official title
	E-mail address of authorized person		Telephone number Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) PIPIA COHEN HLATKY LLC	Firm's EIN 26-4268100	Preparer's PTIN or SSN P01403210
	Signature of individual preparing this return	Address 195 KOSCIUSZKO ST BROOKLYN, NY 11216	
	E-mail address of individual preparing this return	Preparer's NYTPRIN 11419808	Date

See instructions for where to file.



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