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Form CHAR500

Annual Filing for Charitable Organizations

New York State Department of Law (Office of the Attorney General)

Charities Bureau - Registration Section

2010

This form used for Article 7-A, EFTL and dual filers (replaces forms CHAR 497, CHAR 610 and CHAR 600) http://www.chariticsnys.com								
1. General Information	***************************************							
a. For the fiscal year beginning (mm/dd/yyyy) / 2 0 1 0 and ending	(mm/dd/yyyy)						
b. Check if applicable for NYS:	c. Name of organization			d. Fed. employer ID 76-080	no. (EIN) (##-#######)			
☐ Name change	OPEN SOURCE MATTERS, INC.							
☐ Initial filing ☐ Final filing ☐ Amended filing	Number and street (or P.O. box if mail not delivered to street address) PO BOX 4668 # 88354 To leaphone number							
☐ NY registration pending	City or town, state or country and zip + 4 NEW YORK, NY, 10163-4	4668		g. Email 🌿				
2. Certification - Two Signatur	es Required							
	rjury that we reviewed this report, including ince with the laws of the State of New York	applicable to this report	t.	_				
a. President or Authorized Of	ficer Signature	Printed Name PAUL ORW	inek	President FEASURER	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			
b. Chief Financial Officer or T	reas. Signature	PAUL ORW Printed Name	16 1	KEASURER Tille	10/31/11 Date			
3. Annual Report Exemption I	nformation				•			
Check 🖒 💢 if total contr \$25,000 an contribution NOTE: An organization United Way or incorpora	remption (Article 7-A registrants and dual residents from NY State (including residents dual regidents the organization did not engage a profess suring this fiscal year. I may claim this exemption if no PFR or FRC ated community appeal and contributions from one government agency to	, foundations, corporation ional fund raiser (PFR) was used <u>and</u> either: om other sources did no	or fund raisi 1) it received ot exceed \$2	ing counsel (FRC). d an allocation fron 25,000 <u>or</u> 2) it rece	tò solicit n a federated fund, ived all or			
1 . <u>—</u> '	ion (EPTL registrants and dual registrants) eipts did not exceed \$25,000 <u>and</u> assets (m		ceed \$25,00	0 at any time durin	g this fiscal year.			
exemptions under both lav	aiming the annual report exemption under the one vs. simply complete part 1 (General Information), p o <u>t</u> submit a fee, <u>do not</u> complete the following sch	eart 2 (Certification) and par	rt 3 (Annual Re	eport Exemption Infor	· ·			
4. Article 7-A Schedules				· ·				
If you did not check the Article 7-a. Did the organization use a pro	government contributions (grants)?	commercial co-venturer	for fund raisi					
5. Fee Submitted: See last page	ge for summary of fee requirements.				-			
Indicate the filing fee(s) you are a. Article 7-A filing fee	submitting along with this form:	\$ <u> </u>			money order for the Department of Law"			

6. Attachments - For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments →→→

Department of the Treasury

Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

benefit trust or private foundation)

OMB No. 1545-0047

Open to Public Inspection

20 , 2010, and ending A For the 2010 calendar year, or tax year beginning D Employer identification number C Name of organization B Check if applicable 76-0803008 OPEN SOURCE MATTERS, INC. Doing Business As E Telephone number Room/suite Number and street (or P.O. box if mail is not delivered to street address) PO BOX 4668 # 88354 Initial return City or town, state or country, and ZIP + 4 314,570. G Gross receipts \$ NEW YORK, NY 10163-4668 Amended H(a) Is this a group return for Yes X No Application pending F Name and address of principal officer: H(b) Are all affiliates included? If "No," attach a list. (see instructions) X | 501(c)(3) 501(c) (4947(a)(1) or Tax-exempt status: (insert no.) H(c) Group exemption number Website: ► WWW.JOOMLA.ORG L Year of formation: 2005 M State of legal domicile: NY Form of organization: | X | Corporation Trust Association Other > Summary Part I Briefly describe the organization's mission or most significant activities: OPEN SOURCE WEB BASED CONTENT MANAGEMENT SYSTEM (JOOMLA), WHICH IS FREE. **Activities & Governance** if the organization discontinued its operations or disposed of more than 25% of its net assets. 2 Number of voting members of the governing body (Part VI, line 1a) Number of independent voting members of the governing body (Part VI, line 1b) ō. Total number of individuals employed in calendar year 2010 (Part V, line 2a) Total number of volunteers (estimate if necessary) 257,716. 7a Total gross unrelated business revenue from Part VIII, column (C), line 12 b Net unrelated business taxable income from Form 990-T, line 34 **Current Year Prior Year** 9,259. Contributions and grants (Part VIII, line 1h) 222,015. 294,963. Program service revenue (Part VIII, line 2g) 31. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 24. $3,\overline{720}$. 7,962. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 312,215. 225,759. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) Ō. Grants and similar amounts paid (Part IX, column (A), lines 1-3) Ō. 0. Benefits paid to or for members (Part IX, column (A), line 4) 14 0. Ō. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 Ō. 0. 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) ▶ 236,038. 234,006. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 234,006. 236,038 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 78,209. -10,279.Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year** End of Year Assets (Balance 112,422 27,994. Total assets (Part X, line 16) 20 17,470.11,272 21 Total liabilities (Part X, line 26) 94,952. 16,722. Net assets or fund balances. Subtract line 21 from line 20. Signature Block Part II 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 Signature of officer Here TREASURER Type or print name and title PTIN Check if Preparer's signature Print/Type_preparer's name Paid \mathbf{x} P01403210 employed > Preparer 26-4268100 Firm's EIN ► PIPIA COHE HLAT Use Only 347-425-9397 Phone no. 195 KOSCIUSZKO ST BROOKLYN, NY X Yes May the IRS discuss this return with the preparer shown above? (see instructions) Form 990 (2010)

For Paperwork Reduction Act Notice, see the separate instructions.

Par	V Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"	[
	complete Schedule A	1_	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2_		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)		_	
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,	j ,		
	Part III	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have			
	the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes,"			
	complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part			
	X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes,"			
	complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or			
	quasi-endowments? If "Yes," complete Schedule D, Part V	10		Х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.		}	
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete		:	
	Schedule D, Part VI	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more]		
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
C	Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more			**
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			٠,,
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			37
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes,"			v
	complete Schedule D, Parts XI, XII, and XIII	<u>12a</u>		X
D	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if	426		Х
40	the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a	-	21
D	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV • •	114		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any	140	-	
15	organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15	[[Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance	13		
10	to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services	<u> </u>		
.,	on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		Х
20 a	Did the organization operate one or more hospitals? <i>If</i> "Yes," <i>complete Schedule H</i>	20a		X
	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note . Some Form			
	990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

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Pari	Checklist of Required Schedules (continued)			
			Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations			
	in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States	'		,
	on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23_		X
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			}
	through 24d and complete Schedule K. If "No," go to line 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c	ļ	<u> </u>
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25 a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction		:	
	with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or			
	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II.	26	<u> </u>	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			
	substantial contributor, or a grant selection committee member, or to a person related to such an individual?			
	If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,			
	Part IV instructions for applicable filing thresholds, conditions, and exceptions):]	
	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete		1	,,
	Schedule L, Part IV	28b		X
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)		ŀ	x
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	ļ	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	<u> </u>	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	20		x
24	conservation contributions? If "Yes," complete Schedule M	30		<u> </u>
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,	24		Х
22	Part I	31	 -	
32	complete Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	<u> </u>		<u></u> -
J J	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	[X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III,	-		
5 4	IV, and V, line 1	34	<u> </u>	Х
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		Х
а	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," complete Schedule R,			ļ
	Part V, line 2 Yes X No	İ		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable		}	
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,			
	Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and	}		
	19? Note. All Form 990 filers are required to complete Schedule O	38		X
		Form	990	(2010)

Par	Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response to any question in this Part V	• • •		Ш
	اء ا		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	İ	İ	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
C	Did the organization comply with backup withholding rules for reportable payments to vendors and	.		
	reportable gaming (gambling) winnings to prize winners?	1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax			
	Statements, filed for the calendar year ending with or within the year covered by this return . 2a 0	2.		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	3a	х	
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3b	X	
	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	30		
, 4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority		ļ	
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial	4a	l	Х
	account)?	4a		
b	If "Yes," enter the name of the foreign country:			
_	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	5a		Х
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5b		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
ьа	organization solicit any contributions that were not tax deductible?	6a		Х
L.	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
IJ	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	-		
7	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
а	and services provided to the payor?	7a		
h	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7с		
d	If "Yes," indicate the number of Forms 8282 filed during the year			
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f_		
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	_7h		<u> </u>
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting			
	organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring	_		
	organization, have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			v
а	Did the organization make any taxable distributions under section 4966?	9a		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		<u>-^`</u>
10			 	
a	Initiation fees and capital contributions included on Part VIII, line 12	1		
	Gross receipts, included on a only of the vine, and all the passes does at the second of the contract of the c			
11	, , , , ,			
a	Gross income from members or shareholders			
D	against amounts due or received from them.)			
120	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	ļ	1
12a	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	The state of the s	L		
	Is the organization licensed to issue qualified health plans in more than one state?	13a		
a	Note. See the instructions for additional information the organization must report on Schedule O.			
h	Enter the amount of reserves the organization is required to maintain by the states in which	*		
	the organization is licensed to issue qualified health plans		1	
c	Enter the amount of reserves on hand			<u> </u>
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	ļ .	X
<u>b</u>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	000	

76-0803008 Form 990 (2010)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and "Yes" responses or changes in

ı art	for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, of	r cha	nge	s in
	Schedule O. See instructions.			
	Check if Schedule O contains a response to any question in this Part VI	• • •	•	X
Sect	ion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a			
b	Enter the number of voting members included in line 1a, above, who are independent 1b	}		Ì
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with	1		
-	any other officer, director, trustee, or key employee?	_2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct	1		İ.,
•	supervision of officers, directors or trustees, or key employees to a management company or other person?	_3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	_5		X
6	Does the organization have members or stockholders?	6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members			
1 a	of the governing body?	7a		Χ
L	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
_	Did the organization contemporaneously document the meetings held or written actions undertaken during		_	
8				
_	the year by the following: The governing body?	8a		Х
a	Each committee with authority to act on behalf of the governing body?	8b		
	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
9	the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		Х
Socti	on B. Policies (This Section B requests information about policies not required by the Internal Revenue	Code	.)	
Occu	On B. 1 Onoics (This Country Proqueste Information about pointing Inc. 1 of the Country Inc.		Yes	No
40	Described association have level charters broughed or affiliates?	10a		X
	Does the organization have local chapters, branches, or affiliates?			1
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters,	10b		
	affiliates, and branches to ensure their operations are consistent with those of the organization?			
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the	11a		Х
_	form?	1		
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	12a		X
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13			†
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give	12b		
	rise to conflicts?	120		+
С	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"	12c		
	describe in Schedule O how this is done	13		X
13	Does the organization have a written whistleblower policy?			X
14	Does the organization have a written document retention and destruction policy?	14		+
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		-
b	Other officers or key employees of the organization	15b		+
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)			İ
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	40-		x
*	with a taxable entity during the year?	16a		+**
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate			
	its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard	4.01		1
	the organization's exempt status with respect to such arrangements?	1100		
Sect	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed		_ -	
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)	s only)	
	available for public inspection. Indicate how you make these available. Check all that apply.			
	Own website Another's website Upon request			
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of inte	rest		
	policy, and financial statements available to the public.			
20	State the name, physical address, and telephone number of the person who possesses the books and records of torganization: PIPIA COHEN & CO 32 MILL RD WESTHAMPTON BEACH, NY 11978	he		
	organization: PIPIA COHEN & CO 32 MILL RD WESTHAMPTON BEACH, NY 11978			
	h 11-788-739U			

,-		
Part VII	Compensation of Officers, Director	s, Trustees, Key Employees, Highest Compensated Employees,
•	and Independent Contractors	

Check if Schedule O contains a response to any question in this Part VII......

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A)	(B)			(0				(D)	(E)	(F)
Name and Title	Average hours per week (describe hours for related organizations in Schedule O)	Individual tru or director	Institutional trustee	Chec Officer	ন্ধ Key employee	Highest compensated employee	Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
(1)	·									
(2)										
(3)		-								
(4)										•
(5)										
(6)										
(7)										
(8)								,		
(9)			_							
_(10)	ľ									
_(11)										
_(12)										
_(14)										
(15)							-			
(16)										

(A)	(B)	<u>, y </u>	ipic		C)	una i	ıı <u>g</u>	(D)	(E)		(F)
Name and title .	Average hours per week (describe hours for related organizations in Schedule O)	Individual trustee or director	io trustee	Officer	k Key employee	a Highest compensated employee	Former	Reportable compensation from the organization (W-2/1099-MISC)	Reportable compensation from related organizations (W-2/1099-MISC	com fro orga	timated about of other pensation om the anization drelated anizations
(17)											
(18)											
(19)		-									
(20)											
(21)				_							
(22)		-									<u> </u>
(23)				-	-					<u> </u>	
(24)										1	
(25)					-						
(26)		-									
(27)											
(28)		-									<u> </u>
1b Sub-total c Total from continuation sheets to Part VII, S d Total (add lines 1b and 1c)	ection A · · · · · ·	 <u>.</u>	<u> </u>	· ·	<u> </u>	 	> >				
2 Total number of individuals (including but not reportable compensation from the organization)			liste D	d al	bov	e) who	o re	ceived more than	\$100,000 in		
3 Did the organization list any former office employee on line 1a? If "Yes," complete Schedu										3	Yes No
4 For any individual listed on line 1a, is the the organization and related organizations individual	e sum of greater th	repor	tabl	e c	om 10?	pensa If "Y	itior 'es,"	n and other com	pensation from ule J for such	4	x
5 Did any person listed on line 1a receive or for services rendered to the organization? If "Y	accrue co	mpen	sati	on i	fron	n any	un	related organization	on or individual	5	х
Section B. Independent Contractors						- Cuoii	, , , ,				
1 Complete this table for your five highest compensation from the organization.	compensat	ted ir	ndep	enc	dent	conf	trac	tors that received	d more than \$	100,000	of
(A) Name and business add	ress		_					(B) Description of se	rvices	(C) Compens	
				_		· · · · ·	+				
							\perp				
2 Total number of independent contractors (in	ncludina hi	ut no	t lin	nite	d to	thos	ie li	isted above) who	received		
more than \$100,000 in compensation from th						0					<u></u>

Par	t VIII	Statement of Revenue					· · · · · · · · · · · · · · · · · · ·
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a b c d	Federated campaigns			•		
tributions, other sim	e f	Government grants (contributions) 1e All other contributions, gifts, grants, and similar amounts not included above . 1f	9,259.		*		
	g h	Noncash contributions included in lines 1a-1f: \$ Total. Add lines 1a-1f		9,259.		•	
Program Service Revenue			Business Code				
eve	2a	PUBLISHING ROYALTIES	511130	6,647.	6,647.	257 605	
e e	b	ADVERTISING INCOME	541800	257,685. 11,800.	11,800.	257,685.	
Š	С	SPONSORSHIP CONFERENCE REGISTRATION	541610 541610	11,800.	11,800.		-
S	d	INDIVIDUAL DONORS	541610	2,831.	2,831.		
grai	e	All other program service revenue	541610	16,000.	16,000.		
Pro	g	Total. Add lines 2a-2f	▶	294,963.	Magazina a si si		
	3	Investment income (including dividends, intere	est, and				
		other similar amounts). ATTACHMENT	2▶	31.		31.	
	4	Income from investment of tax-exempt bond p		0.			
	5	Royalties · · · · · · · · · · · · · · · · · · ·	(ii) Personal				
	•		(.,,				
	6a b	Gross Rents		FACT FREE TO	- #		
	C	Rental income or (loss)		1721-e	Ag.	s.	
	d	Net rental income or (loss)		0.			
	7a	Gross amount from sales of assets other than inventory	(ii) Other	* 1 ₂			
	b	Less: cost or other basis		,	. ,		
	C	Gain or (loss)		0.			
•	d	Net gain or (loss)		* * *			
Other Revenue	8 a	Gross income from fundraising events (not including \$		Kasang	. **	*	
r Re		of contributions reported on line 1c). See Part IV, line 18 a				·	
the	b c	Less: direct expenses b Net income or (loss) from fundraising events .		0.			
0		Gross income from gaming activities. See Part IV, line 19			*		
	ь	Less: direct expenses . ` b				-	
	C	A		0.			
	10a			\$35.0	ds Ten says		
	b c	Less: cost of goods sold b Net income or (loss) from sales of inventory	2,355. ATCH. 3. ►	4 ***	*1		
		Miscellaneous Revenue	Business Code]			
	11a		· · · · · · · · · · · · · · · · · · ·				<u> </u>
	b						
	С						
	d	All other revenue		0.	*		
	12	Total Add lines 11a-11d			37,278.	257,716.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

Zetions must complete column (A) but are not required to complete columns (B), (C), and (D).

	All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).									
Do 7b,	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses					
1	Grants and other assistance to governments and									
,	organizations in the U.S. See Part IV, line 21	0.			·					
2	Grants and other assistance to individuals in	,								
-	the U.S. See Part IV, line 22	0.								
2	Grants and other assistance to governments,		•							
3	organizations, and individuals outside the									
	U.S. See Part IV, lines 15 and 16	0.1								
_		0.								
4	Benefits paid to or for members									
5	Compensation of current officers, directors,	0.								
	trustees, and key employees	0.								
6	Compensation not included above, to disqualified									
	persons (as defined under section 4958(f)(1)) and									
	persons described in section 4958(c)(3)(B)	0.								
7	Other salaries and wages	0.								
8	Pension plan contributions (include section 401(k)	1		ļ						
-	and section 403(b) employer contributions)	0.								
9	Other employee benefits	0.								
10	Pavroll taxes	0.								
11	Fees for services (non-employees):	0.								
	Management	84,411.		84,411.						
	Legal	6,228.		6,228.						
	Accounting	0,220.								
	Lobbying	0.								
	Professional fundraising services. See Part IV, line 17	0.								
f	Investment management fees	0.								
g	Other									
12	Advertising and promotion	0.		1 000						
13	Office expenses	1,886.		1,886.						
14	Information technology	0.								
15	Royalties	0.								
16	Occupancy	0.								
17	Travel	6,530.	6,530.							
18	Payments of travel or entertainment expenses									
	for any federal, state, or local public officials	0.								
10	Conferences, conventions, and meetings	6,881.	6,881.							
19		0.								
20	Interest	0.								
21	Payments to affiliates	1,015.	1,015.							
22	Depreciation, depletion, and amortization	0.		-	·					
23	Insurance ATCH .4.									
24	Other expenses. Itemize expenses not covered									
	above (List miscellaneous expenses in line 24f. If			}						
	line 24f amount exceeds 10% of line 25, column									
	(A) amount, list line 24f expenses on Schedule O.)	440		442.						
	TAXES- NYS & NYC	442.								
-	BANK SERVICE CHARGES	930.	1 265	930.						
-	HOSTING EXPENSE	1,365.	1,365.							
d	INSURANCE	1,100.		1,100.	<u></u>					
e	CONSULTING	99,231.	99,231.							
-	All other expenses	23,987.		23,987.	*					
25	Total functional expenses. Add lines 1 through 24f	234,006.	115,022.	118,984.						
26	The second secon									
_	campaign and fundraising solicitation				- 000					
JSA					Form 990 (201					

76-0803008 Page **11**

Part X **Balance Sheet** (A) End of year Beginning of year 97,741. 16,823. 3,365. 4,338. 2 Savings and temporary cash investments 2 3 3 4 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of 5 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of 6 section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) 7 5,082 8,634. 8 9 Prepaid expenses and deferred charges 10a Land, buildings, and equipment: cost or 7,422. other basis. Complete Part VI of Schedule D 10a 2,724.10c 1,709. 11 Investments - publicly traded securities........... 11 12 12 Investments - other securities. See Part IV, line 11........ 13 13 14 14 15 15 112,422. 27,994 16 Total assets. Add lines 1 through 15 (must equal line 34) 16 17,470. 11,272. 17 17 Accounts payable and accrued expenses........... 18 18 19 19 20 20 21 Escrow or custodial account liability. Complete Part IV of Schedule D 21 Liabilities Payables to current and former officers, directors, trustees, key 22 employees, highest compensated employees, and disqualified persons. 22 23 Secured mortgages and notes payable to unrelated third parties 23 24 Unsecured notes and loans payable to unrelated third parties. 24 25 25 11,272. 26 17,470.26 Organizations that follow SFAS 117, check here > X and complete **Fund Balances** lines 27 through 29, and lines 33 and 34. 94,952. 16,722. 27 27 28 28 29 29 Organizations that do not follow SFAS 117, check here
and ö complete lines 30 through 34. 30 Assets 30 31 Paid-in or capital surplus, or land, building, or equipment fund 31 32 Retained earnings, endowment, accumulated income, or other funds 32 š 94,952. 16,722. 33 33 112,422. 27,994.34 Total liabilities and net assets/fund balances........ 34

Form 990 (2010)

Pa	Reconciliation of Net Assets Check if Schedule O contains a response to any question in this Part XI				X		
	Title was a formation and Dort VIII column (A) line (2)	1		3	12,2	215.	
1	Total revenue (must equal Part VIII, column (A), line 12)	2		2	34,0	006.	
2	Total expenses (must equal Part IX, column (A), line 25)	3			78,2	209.	
3	Revenue less expenses. Subtract line 2 from line 1						
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	5				21.	
5	Other changes in net assets or fund balances (explain in Schedule O)						
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6			94,9	952.	
Pa	Financial Statements and Reporting Check if Schedule O contains a response to any question in this Part XII						
				<u> </u>	Yes	No	
1	Accounting method used to prepare the Form 990:					١.	
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.						
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		Х	
b	the state of the s	• •		2b		X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversigh	t of	• • •				
_	the audit, review, or compilation of its financial statements and selection of an independent accountant?			2 c			
	If the organization changed either its oversight process or selection process during the tax year, explain i	 n	• • •				
	Schedule O.			1			
d)		i l			
-	issued on a separate basis, consolidated basis, or both:						
	Separate basis Consolidated basis Both consolidated and separate basis						
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in						
	the Single Audit Act and OMB Circular A-133?			3a		X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the		I				
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.			3b			

Form **990** (2010)

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

➤ Attach to Form 990 or Form 990-EZ. ➤ See separate instructions.

Open to Public Inspection

Name of t	ame of the organization . Employer identification number									
OPEN S	SOURCE MATTERS	<u>'</u>								-0803008
Part I	Reason for Publ	ic Charity Status	(All organizations mu	st com	plete	this pa	rt.) Se	e instru	ictions.	
The orga	•		ause it is: (For lines 1 thr	-						
1	A church, convention	on of churches, or	association of churches o	lescribe	ed in s	ection '	170(b)(1)(A)(i).		
2	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)									
3	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).									
4	A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the									
	hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in									
5				ersity o	owned	or ope	rated b	y a gov	ernme	ntal unit described in
	section 170(b)(1)(A)(iv). (Complete Part II.)									
6	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public									
7	-	· ·		s supp	ort tro	m a go	vernme	ental un	it or fro	m the general public
	described in sectio				II S					
8			on 170(b)(1)(A)(vi). (Com							rabin food, and aroos
9			s: (1) more than 331/3%							
			exempt functions - subj ome and unrelated busin							
			e 30, 1975. See section						1 311	tax) Holli busilesses
10			ed exclusively to test for						`	
11		•	ated exclusively for the	-	-					or to carry out the
Ш			pported organizations de							
	•	, •	es the type of supporting							
	a Type I	b Type							d 🗀	Type III - Other
' e 🗍			the organization is not					irectly I	oy one	:
ш			gers and other than one							
•	509(a)(1) or section					•				
f	If the organization	received a writte	n determination from the	e IRS	that it	is a Ty	ype I, T	ype II,	or Type	e III supporting
	organization, check									
g	Since August 17, 2	006, has the orgar	nization accepted any gift	or cor	ntributi	on from	any of	the		
	following persons?									
			ctly controls, either alor			er with	person	s desci	ribed in	
			ly of the supported organ		?					11g(i)
	• •	•	scribed in (i) above?							11g(ii)
_	• •	•	on described in (i) or (ii) a							[11g(iii)]
<u>h</u>		·	ut the supported organiza							(.:!) A
(i) N	lame of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9	(iv) organia	Is the zation in		ou notify		s the ation in	(vii) Amount of support
	3-		above or IRC section	yourgo	listed in overning		l. (i) of upport?		rganized U.S.?	
			(see instructions))	Yes	ment? No	Yes	No	Yes	No	
			<u> </u>	103			'''			
(A)										
(B)										
										-
(C)										
(D)										
(D)										
(E)										
(L)							<u> </u>			
Total				<u></u>]			<u> </u>	<u> </u>	'

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2010

				76	-0803008		Page 2
Par	till Support Schedule for Org (Complete only if you check Part III. If the organization for	ed the box or	n line 5, 7, or 8	ections 170(of Part I or if	b)(1)(A)(iv) au the organizat	ion failed to qu	A)(vi)
Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each						
	person (other than a governmental unit or		the setting the second				
	publicly supported organization) included		, yw.				
	on line 1 that exceeds 2% of the amount			• ,	,		
_	shown on line 11, column (f)		<u> </u>				
6	Public support. Subtract line 5 from line 4.				<u> </u>	<u> </u>	
	tion B. Total Support	(1) 0000	(5) 0007	(-) 0000	(4) 2000	(a) 2010	(6) Total
Cale	ndar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 8	Amounts from line 4						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11	Total support. Add lines 7 through 10				<u> </u>	ļ	<u></u> .
12	Gross receipts from related activities, etc. (s					12	
13	First five years. If the Form 990 is forganization, check this box and stop here						
Sec	tion C. Computation of Public Sup						
14	Public support percentage for 2010 (li			11, column (f))		14	%
15	Public support percentage from 2009						%
	331/3% support test - 2010. If the o	rganization dic	not check the	box on line 13	, and line 14 is	331/3% or mo	ore, check
	this box and stop here . The organization						
b	331/3% support test - 2009. If the o						
	check this box and stop here. The org						

17a 10%-facts-and-circumstances test -2010. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.
b 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see

																					stop here.	
Ехр	lain	in F	Part	IV hov	w the	orgar	nzation	meets	the "	facts	-and-	-circur	nstand	es" te	st. Th	ne org	ganiza	tion c	qualifi	es as	a publicly	
sup	por	ted c	orga	nizatio	n																>	▶ 🔲

Part III

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

Sect	tion A. Public Support					,	
Ca	llendar year (or fiscal year beginning in) 🕨	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities						
	furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an				ļ		
	unrelated trade or business under section 513						
4	Tax revenues levied for the organization's						
	benefit and either paid to or expended on						
	its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5						
7 a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified						
	persons that exceed the greater of \$5,000 or 1% of the amount on line 13				ļ		
	for the year						
С	Add lines 7a and 7b						
8	Public support (Subtract line 7c from						
	line 6.)						
Sec	tion B. Total Support						
Ca	alendar year (or fiscal year beginning in) 🕨	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9	Amounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business	*		,			
	activities not included in line 10b,						
	whether or not the business is regularly carried on						
12	Other income. Do not include gain or						
	loss from the sale of capital assets					1] .
	(Explain in Part IV.)				<u> </u>		<u> </u>
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)			<u> </u>	<u> </u>		
14	First five years. If the Form 990 is for						
	organization, check this box and stop here			<u></u>	<u> </u>		▶
Sec	tion C. Computation of Public Sup						
15	Public support percentage for 2010 (line 8					15	
16	Public support percentage from 2009 Scho				<u></u>	16	%_
Sec	tion D. Computation of Investmen					1 1	
17	Investment income percentage for 2010 (li	ne 10c, column	(f) divided by line	13, column (f))		17	<u> </u>
18	Investment income percentage from 2009					18	%_
19a	331/3% support tests - 2010. If the or	ganization did n	ot check the bo	x on line 14, an	d line 15 is mo	re than 331/3%,	and line
	17 is not more than 331/3%, check th	is box and sto	p here. The org	janization qualifie	es as a publicly	supported organ	nization 🕨 🔛
b	331/3% support tests - 2009. If the orga	anization did not	t check a box on	line 14 or line 1	9a, and line 16	is more than 331	/3 %, and
	line 18 is not more than 331/3 %, check	this box and s	stop here. The o	rganization qualif	ies as a publicly	supported orgai	nization
20	Private foundation. If the organization	did not check	a box on line	14, 19a, or 19	b, check this b	ox and see inst	ructions P
						ocneaule A (Form	990 or 990-EZ) 2010

Page 4

Part IV Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury · Internal Revenue Service

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

➤ Attach to Form 990. ➤ See separate instructions. Name of the organization

Employer identification number

OPE	EN SOURCE MATTERS, INC.	76-0803008
Pai	Organizations Maintaining Donor Advised Funds or Other Similar Funds or A organization answered "Yes" to Form 990, Part IV, line 6.	Accounts. Complete if the
	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2		
	Aggregate contributions to (during year)	
3	rigging grante from (alling join)	
4	Aggregate value at end of year	
5 .	Did the organization inform all donors and donor advisors in writing that the assets held in don	
	funds are the organization's property, subject to the organization's exclusive legal control?	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds used only for charitable purposes and not for the benefit of the donor or donor advisor, or for a	
	nursees conferring impormissible private hereft?	In your er
Da	purpose conferring impermissible private benefit?	Yes No
Fa	rt II Conservation Easements. Complete if the organization answered "Yes" to For Purpose(s) of conservation easements held by the organization (check all that apply).	m 990, Part IV, line 7.
1		and the first the form of the first transfer
	1 1	an historically important land area
		a certified historic structure
_	Preservation of open space	
2	Complete lines 2a through 2d if the organization held a qualified conservation contribution in the	he form of a conservation
	easement on the last day of the tax year.	. Held at the End of the Tax Year
	Total and Co. 1998 and 1998	-
a		2a
b		2b
С		2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a	
	historic structure listed in the National Register	
3	Number of conservation easements modified, transferred, released, extinguished, or terminat	led by the organization during the
	tax year ▶	
4	Number of states where property subject to conservation easement is located ▶	
5	Does the organization have a written policy regarding the periodic monitoring, inspection, hand	
	violations, and enforcement of the conservation easements it holds?	
6	Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation ease	ments during the year
	>	
7	Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements	s during the year
	▶ \$	
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of sect	tion 170(h)(4)(B)
	(i) and 170(h)(4)(B)(ii)?	Yes No
9	In Part XIV, describe how the organization reports conservation easements in its revenue and	expense statement, and
	balance sheet, and include, if applicable, the text of the footnote to the organization's financia	I statements that describes the
	organization's accounting for conservation easements.	
Pa	organizations Maintaining Collections of Art, Historical Treasures, or Other	Similar Assets.
	Complete if the organization answered "Yes" to Form 990, Part IV, line 8.	
1a	If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its re works of art, historical treasures, or other similar assets held for public exhibition, education public service, provide, in Part XIV, the text of the footnote to its financial statements that described the control of the contro	venue statement and balance sheet
	works of art, historical treasures, or other similar assets held for public exhibition, education subjects are provided in Part XIV, the text of the footpote to its financial statements that described and the contract of the footpote to its financial statements that described and the contract of the footpote to its financial statements that described and the contract of the contr	ation, or research in furtherance of
b	If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its rev	
D	works of art, historical treasures, or other similar assets held for public exhibition, educations	ation or research in furtherance of
	public service, provide the following amounts relating to these items:	and the second of the second o
	(i) Revenues included in Form 990, Part VIII, line 1	► \$
	(ii) Assets included in Form 990, Part X	
2	If the organization received or held works of art, historical treasures, or other similar as	
_	following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:	
а	Revenues included in Form 990, Part VIII, line 1	
b	Assets included in Form 990, Part X	
		0.1

Part	Organizations Maintaini	ng Collections	OI AIL, HISLOI	ical freasure	3, OI OIII	iei Ollilliai As	<u> </u>	Ontina Od,	<u>'</u>		
2	Using the organization's acquisitio	n accession an	d other record	s check any o	of the foll	lowing that are	e a sign	ificant use	e of its		
3	collection items (check all that appl	v):	a other record	s, oncor any t	, ,,,,,		· · ·				
	Public exhibition	37.	d 🗀	Loan or ex	change p	rograms					
a b	Scholarly research		e H	Other							
	Preservation for future ge	nerations	• 🗀		-						
C	Provide a description of the organ		ons and explai	in how they fu	rther the	organization's	exemp	purpose	in Part		
4		iization 3 conceti	ons and explai		11.101 1.10	•.ga	•	. , ,			
_	XIV. During the year, did the organization	n a aliait ar rasais	o denations of	art historical t	rascurac	or other simila	r				
5	assets to be sold to raise funds rath	or than to be ma	intained as nar	t of the organiz	ation's co	llection?	г	Yes	No		
			Complete if th	o organizatio	O OPEWAL	red "Ves" to F	orm 90				
Par	line 9, or reported an an	nount on Form	990, Part X, li	ne 21.	answei	eu res tor	01111 00	o, r are re	,		
		-									
1a	Is the organization an agent, truste	e, custodian or o	ther intermedia	ry for contribut	ions or ot	ther assets not					
	included on Form 990, Part X?						[Yes	No		
	If "Yes," explain the arrangement in										
	ii 100, Oxpiaii iio airangemeni			J		Ar	nount				
С	Beginning balance				1c						
4	Additions during the year				1d						
e	Distributions during the year				1e						
	Ending balance							-			
20	Did the organization include an am	ount on Form 90	∩ Part X line 3	212				Yes	No		
			70, 1 are 70, mile 2				•••		٠٠٠٠ لــــــــا		
	b If "Yes," explain the arrangement in Part XIV. Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.										
Par	Endowment Funds. Com	(a) Current year	(b) Prior yea		ears back	(d) Three yea		(e) Four ye	ears back		
4.	Beginning of year balance	(a) Current year	(B) I Hor yea	(0) 1110)		(4)		(-//			
1a	•										
D	Contributions					 					
С	Net investment earnings, gains,										
	and losses		<u> </u>								
	Grants or scholarships										
е	Other expenditures for facilities .										
_	and programs					 					
t	Administrative expenses					 					
g	End of year balance					J		l			
2	Provide the estimated percentage										
а	Board designated or quasi-endowr		%								
b	Permanent endowment ▶	%									
	Term endowment ▶	_%			Id and an		41				
3a	Are there endowment funds not in	the possession	of the organiza	tion that are ne	eid and ac	iministered for	ine	[V	es No		
	organization by:								es No		
	(i) unrelated organizations				• • • • •			3a(i) 3a(ii)			
	(ii) related organizations						• • • •	3b			
b	If "Yes" to 3a(ii), are the related org	ganizations listed	as required on	Schedule R?				30	J		
4	Describe in Part XIV the intended										
Par						т					
	Description of investment		ost or other basis nvestment)	(b) Cost or other (other)) Accumulated depreciation	(d) Book valu	3		
1a	Land										
b											
	Leasehold improvements										
	Equipment										
е	Other										
Tota	I. Add lines 1a through 1e. (Column	n (d) must equal	Form 990, Part	X, column (B), I	ine 10(c).,) ▶					
			· · · · · · · · · · · · · · · · · · ·				0.1.	dula D /Form	- 0001 204		

Part VII	Investments - Other Securities. See	orm 990, Part X, line	<u> 12 </u>
	(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financi	al derivatives		
(2) Closely	-held equity interests		
(3) Other_			
<u>(A)</u>		 - 	
(B)			
(C)			
_ (U)			<u> </u>
(<u>E</u>)		-	
			
(H)			
7 ₍₁₎			
	on (b) must equal Form 990, Part X, col. (B) line 12.)		
Part VIII			13
	(a) Description of investment type	(b) Book value	(c) Method of valuation:
	(,, = = = = , = = = = , = , = = , = , =	(4, 25512.00	Cost or end-of-year market value
(1)			-
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)		 	
(10)	n (b) must equal Form 990, Part X, col. (B) line 13.)		
Part IX	Other Assets. See Form 990, Part X,		
T dit iA) Description	(b) Book value
(1)		,	
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)	(h) must equal Form 000 Port V cal (P) line 45)		
Part X	n (b) must equal Form 990, Part X, col. (B) line 15.) Other Liabilities. See Form 990, Part		· · · · · · · · · · · · · · · · · · ·
1.	(a) Description of liability	(b) Amount	
	ral income taxes		• · · ·
(2)			· ·
(3)			
(4)			
(5)			•
_(6)			
_(7)			
(8)			
(9)			
(10)			
(11)	(h)		
	nn (b) must equal Form 990, Part X, col. (B) line 25		ho organization's financial statements that reports the

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

76-0803008

Schedul	e D (Form 990) 2010 76-0803008		Page 4
Part	Reconciliation of Change in Net Assets from Form 990 to Audited Financial States	nent	<u> </u>
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1_	•
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)		
9	Total adjustments (net). Add lines 4 through 8		
	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	
10 Part		turn	
	Total revenue, gains, and other support per audited financial statements		1
1	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	•••	·
2		ļ	•
a	Net unrealized gains on investments		
b	Donated Scroocs and doc of identition	-	
C	Recoveries of prior year grants	-	
d	Other (Describe in Part XIV.)		
е	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1	••	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIV.)	_	
C	Add lines 4a and 4b	•••	4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5
Part	XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per I	<u>Retui</u>	<u>rn</u>
1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities 2a		
b	Prior year adjustments 2b		İ
C	Other losses 2c		
d	Other (Describe in Part XIV.)		
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
•	Investment expenses not included on Form 990, Part VIII, line 7b		
a	Other (Describe in Part XIV.)		
	Add lines 4n and 4h		4c
•	Add lines 4a and 4b Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	• • •	5
5		•••	
	XIV Supplemental Information		
Part V	lete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; F , line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also com dditional information.	plete	this part to provide
-			
		- -	
- -		-	
			•
		- -	

Part XIV Supplemental Information (continued)

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

Name of the organization

OPEN SOURCE MATTERS, INC.

Employer identification number 76-0803008

ATTACHMENT 1

PART III, LINE 1 - ORGANIZATION'S MISSION

SUPPORT JOOMLA! OPEN SOURCE CONTENT MANAGEMENT SYSTEM. JOOLMLA! IS AN OPENSOURCE WEB BASED CONTENT MANAGEMENT SYSTEM WHICH THE CORE TEAM OF JOOMLA! IS IS FREE AND AVAILABLE TO ANYONE. COMPRISED OF VOLUNTEERS WHO HELP IN DETERMINING THE DIRECTION OF THE. PROJECT. OPEN SOURCE MATTERS, INC PROVIDES RESOURCES FOR TRAVEL CONFERENCES, LEGAL AND PROFESSIONAL SUPPORT.

FORM 990, PART VIII - INVESTMENT INC	COME		ATTACHMENT 2			
DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE		
INTEREST INCOME	3	1.	31.			
TOTALS	3	<u>1.</u>	31.			

Name of the organization	Employer identification number
OPEN SOURCE MATTERS, INC.	76-0803008
. AT	TACHMENT 3
FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD	
GROSS SALES LESS RETURNS AND ALLOWANCES	10,317.
INVENTORY AT BEGINNING OF YEAR	5,082.
PURCHASES	5,907.
SALARIES AND WAGES	
OTHER COSTS	
SUBTOTAL	10,989.
MINUS ENDING INVENTORY	8,634.
COST OF GOODS SOLD	2.355.

Description of Property					 		ATTACHME	NT 4							
DEPRECIATION								 _	_				14 A	Command or and	
Asset description	Date placed in service	Unadjusted Cost or basis	Bus.	179 exp. reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me- thod	Conv.	Life	ACRS class	CRS class	Current-year 179 expense	Current-year depreciation
COMPUTER HARDWARE	12/07/2007		100.000			7,422.	4,698.	5,713.	200DB	MQ		L	5		1,015.
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	<u> </u>		-			<u> </u>	-			<u> </u>	<u> </u>		<u> </u>		
Less: Retired Assets			-				4.500	F 712	1						1,015.
Subtotals	<u> </u>	7,422.	<u> </u>	<u> </u>		7,422.	4,698.	5,713.	l			-		<u> </u>	
Listed Property		T	· -	1		1	T	1	· ·	1	I	Τ	1		
	<u> </u>	 	-				 		 -	+			<u> </u>		
		 	 					 	+		_	1	1		
		 	-	-		-	 	 	1	-		 	1	-	
		•	 	-					1	1		1			
Less: Retired Assets		I	-			-		 	7						
Subtotals		1	1		 	7,422.	4,698.	5,713.	1						1,015.
AMORTIZATION	<u></u>	1,422.				1	., .,,		.1						
AUDITIEATION	Date	Cost	Т					Ending				-			Current-year
Asset description	placed in service	or basis					amortization	Ending Accumulated amortization	Code	Life	e				amortization
Acces description			7												
			7	•											
	· · · · · ·		7												
	1			4						1					
										<u>l</u>					Ĺ
TOTALS										_					

*Assets Retired JSA 0X9024 1.000

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ATTACHMENT 4

PAGE 24

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