

<b>A Check if:</b> <input type="checkbox"/> 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	<b>Print or type</b>	Name <b>OPEN SOURCE MATTERS, INC</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 4668 #88354</b> City or town, state, and ZIP code <b>NEW YORK, NY 10163-4668</b>	<b>B Employer identification number</b> <b>76-0803008</b> <b>C Date incorporated</b> <b>01/01/2005</b> <b>D Total assets (see instructions)</b> \$ <b>112,422.</b>
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**E Check if:** (1) Initial return (2) Less returns and allowances (3) Final return (4) Name change Address change

<b>Income</b>	<b>1a</b> Gross receipts or sales	285,742.	<b>b</b> Less returns and allowances		<b>c Bal</b>	<b>1c</b>	285,742.
	<b>2</b> Cost of goods sold (Schedule A, line 8)					<b>2</b>	2,355.
	<b>3</b> Gross profit. Subtract line 2 from line 1c					<b>3</b>	283,387.
	<b>4</b> Dividends (Schedule C, line 19)					<b>4</b>	
	<b>5</b> Interest					<b>5</b>	31.
	<b>6</b> Gross rents					<b>6</b>	
	<b>7</b> Gross royalties					<b>7</b>	
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120))					<b>8</b>	
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					<b>9</b>	
	<b>10</b> Other income (see instructions - attach schedule)					<b>10</b>	
	<b>11 Total income.</b> Add lines 3 through 10					<b>11</b>	283,418.
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b> Compensation of officers (Schedule E, line 4)					<b>12</b>	
	<b>13</b> Salaries and wages (less employment credits)					<b>13</b>	
	<b>14</b> Repairs and maintenance					<b>14</b>	
	<b>15</b> Bad debts					<b>15</b>	
	<b>16</b> Rents					<b>16</b>	
	<b>17</b> Taxes and licenses		See Statement 1.			<b>17</b>	442.
	<b>18</b> Interest					<b>18</b>	
	<b>19</b> Charitable contributions		See Statement 2.			<b>19</b>	21.
	<b>20</b> Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					<b>20</b>	1,015.
	<b>21</b> Depletion					<b>21</b>	
	<b>22</b> Advertising					<b>22</b>	
	<b>23</b> Pension, profit-sharing, etc., plans					<b>23</b>	
	<b>24</b> Employee benefit programs					<b>24</b>	
	<b>25</b> Domestic production activities deduction (attach Form 8903)					<b>25</b>	
	<b>26</b> Other deductions (attach schedule)		See Statement 4.			<b>26</b>	232,528.
	<b>27 Total deductions.</b> Add lines 12 through 26					<b>27</b>	234,006.
	<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					<b>28</b>	49,412.
<b>29 Less:</b> a Net operating loss deduction (see instructions)			<b>29a</b>	10,279.		Stmt 5	
b Special deductions (Schedule C, line 20)			<b>29b</b>				
<b>29c</b>						10,279.	
<b>30 Taxable income.</b> Subtract line 29c from line 28 (see instructions)					<b>30</b>	39,133.	
<b>31 Total tax</b> (Schedule J, line 10)					<b>31</b>	5,870.	
<b>Tax, Refundable Credits, and Payments</b>	<b>32a</b> 2009 overpayment credited to 2010	<b>32a</b>	2,672.				
	<b>b</b> 2010 estimated tax payments	<b>32b</b>					
	<b>c</b> 2010 refund applied for on Form 4466	<b>32c</b>					
	<b>d Bal</b>	<b>32d</b>			2,672.		
	<b>e</b> Tax deposited with Form 7004	<b>32e</b>			9,631.		
	<b>f</b> Credits: (1) Form 2439 (2) Form 4136	<b>32f</b>					
	<b>g</b> Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	<b>32g</b>				<b>32h</b>	12,303.
<b>33</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached					<b>33</b>	43.	
<b>34 Amount owed.</b> If line 32h is smaller than the total of lines 31 and 33, enter amount owed					<b>34</b>		
<b>35 Overpayment.</b> If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					<b>35</b>	6,390.	
<b>36</b> Enter amount from line 35 you want: Credited to 2011 estimated tax Refunded				6,390.	<b>36</b>		

**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.

<b>Signature of officer</b>	<b>Date</b>	<b>Title</b>	<b>May the IRS discuss this return with the preparer shown below (see instructions)?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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<b>Print/Type preparer's name</b>	<b>Preparer's signature</b>	<b>Date</b>	<b>Check <input checked="" type="checkbox"/> if self-employed <input type="checkbox"/> if PTIN</b>
<b>Firm's name</b> ▶ PIPIA COHEN HLATKY LLC			<b>P04103210</b>
<b>Firm's address</b> ▶ 195 KOSCIUSZKO ST BROOKLYN, NY 26-4268100			<b>Firm's EIN</b> ▶ 26-4268100
			<b>Phone no.</b> 347-425-9397

**Schedule A Cost of Goods Sold** (see instructions)

1	Inventory at beginning of year . . . . .	1	5,082.
2	Purchases . . . . .	2	5,907.
3	Cost of labor . . . . .	3	
4	Additional section 263A costs (attach schedule) . . . . .	4	
5	Other costs (attach schedule) . . . . .	5	
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6	10,989.
7	Inventory at end of year . . . . .	7	8,634.
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	8	2,355.

9a Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods . . . . .  Yes  No

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .  Yes  No

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO . . . . . **9d**  Yes  No

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? . . . . .  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .  Yes  No

**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (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 E Compensation of Officers** (see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
1			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
2	<b>Total compensation of officers</b> . . . . .					
3	Compensation of officers claimed on Schedule A and elsewhere on return . . . . .					
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12 . . . . .					

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

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	5,870.
3	Alternative minimum tax (attach Form 4626)		NONE
4	Add lines 2 and 3		5,870.
5a	Foreign tax credit (attach Form 1118)		
5b	Credit from Form 8834, line 29		
5c	General business credit (attach Form 3800)		
5d	Credit for prior year minimum tax (attach Form 8827)		
5e	Bond credits from Form 8912		
6	<b>Total credits.</b> Add lines 5a through 5e		
7	Subtract line 6 from line 4		5,870.
8	Personal holding company tax (attach Schedule PH (Form 1120))		
9	Other taxes. Check if from:	<input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)	
10	<b>Total tax.</b> Add lines 7 through 9. Enter here and on page 1, line 31		5,870.

**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.	511130					
b	Business activity	WEB BASED SOFTWARE M					
c	Product or service	SOFTWARE RESOURCES					
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?						X
	If "Yes," enter name and EIN of the parent corporation						
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
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).						X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

Schedule K Continued

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).

Table with 2 columns: Yes, No. Row 1: Yes, No. Row 2: Yes, No (with X in No).

Table with 4 columns: (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.)
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?
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) \$ 10,279.
13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?

Table with 2 columns: Yes, No. Rows 6, 7, 13, 14 have X in the No column.

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		20,188.		97,741.
2a Trade notes and accounts receivable			4,338.	
b Less allowance for bad debts	( )		( )	4,338.
3 Inventories		5,082.		8,634.
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach schedule)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach schedule)				
10a Buildings and other depreciable assets	7,422.		7,422.	
b Less accumulated depreciation	( 4,698. )	2,724.	( 5,713. )	1,709.
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 schedule)				
15 Total assets		27,994.		112,422.
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable		11,272.		17,470.
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach schedule)				
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities (attach schedule)				
22 Capital stock: a Preferred stock				
b Common stock				
23 Additional paid-in capital				
24 Retained earnings-Appropriated (attach schedule)				
25 Retained earnings - Unappropriated		16,722.		94,952.
26 Adjustments to shareholders' equity (attach schedule)				
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		27,994.		112,422.

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1 Net income (loss) per books	78,230.	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):		See Statement 6	28,797.
5 Expenses recorded on books this year not deducted on this return (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Charitable contributions \$		b Charitable contributions \$	21.
c Travel and entertainment \$			
6 Add lines 1 through 5	78,230.	9 Add lines 7 and 8	28,818.
		10 Income (page 1, line 28) - line 6 less line 9	49,412.

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

1 Balance at beginning of year	16,722.	5 Distributions:	
2 Net income (loss) per books	78,230.	a Cash	
3 Other increases (itemize):		b Stock	
		c Property	
		6 Other decreases (itemize):	
4 Add lines 1, 2, and 3	94,952.	7 Add lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	94,952.

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>	49,412.
<b>2</b>	<b>Adjustments and preferences:</b>		
<b>a</b>	Depreciation of post-1986 property . . . . .	<b>2a</b>	-202.
<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 . . . . . See Statement 7 . . . . .	<b>2o</b>	21.
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o . . . . .	<b>3</b>	49,231.
<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>	49,231.
<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>	49,231.
<b>6</b>	Alternative tax net operating loss deduction (see instructions) . . . . . Stmt. 8 . . . . .	<b>6</b>	10,087.
<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>	39,144.
<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>	5,870.
<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

### Adjusted Current Earnings (ACE) Worksheet

▶ See ACE Worksheet Instructions (which begin on page 8).

<b>1</b>	Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626		<b>1</b>	49,231.
<b>2</b>	ACE depreciation adjustment:			
<b>a</b>	AMT depreciation	<b>2a</b>		1,217.
<b>b</b>	ACE depreciation:			
	(1) Post-1993 property	<b>2b(1)</b>		1,217.
	(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>		1,217.
<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>	49,231.

# Underpayment of Estimated Tax by Corporations

**2010**

▶ See separate instructions.  
 ▶ Attach to the corporation's tax return.

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

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

<b>1</b>	Total tax (see instructions) . . . . .	<b>1</b>	5,870.
<b>2 a</b>	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 . . . . .	<b>2 a</b>	
<b>b</b>	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method . . . . .	<b>2 b</b>	
<b>c</b>	Credit for federal tax paid on fuels (see instructions) . . . . .	<b>2 c</b>	
<b>d</b>	<b>Total.</b> Add lines 2a through 2c . . . . .	<b>2 d</b>	
<b>3</b>	Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty . . . . .	<b>3</b>	5,870.
<b>4</b>	Enter the tax shown on the corporation's 2009 income tax return (see instructions). <b>Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5</b> . . . . .	<b>4</b>	
<b>5</b>	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 . . . . .	<b>5</b>	5,870.

**Part II Reasons for Filing** - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty (see instructions).

- 6** The corporation is using the adjusted seasonal installment method.
- 7** The corporation is using the annualized income installment method.
- 8** The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)
<b>9</b> <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th ( <b>Form 990-PF filers:</b> Use 5th month), 6th, 9th, and 12th months of the corporation's tax year . . . . .	04/15/2010	06/15/2010	09/15/2010	12/15/2010
<b>10</b> <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% of line 5 above in each column . . . . .	1,468.	1,468.	1,468.	1,468.
<b>11</b> Estimated tax paid or credited for each period (see instructions). For column (a) only, enter the amount from line 11 on line 15 . . . . .	2,672.			
<b>Complete lines 12 through 18 of one column before going to the next column.</b>				
<b>12</b> Enter amount, if any, from line 18 of the preceding column . . . . .		1,204.		
<b>13</b> Add lines 11 and 12 . . . . .		1,204.		
<b>14</b> Add amounts on lines 16 and 17 of the preceding column . . . . .			264.	1,732.
<b>15</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	2,672.	1,204.		
<b>16</b> If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- . . . . .			264.	
<b>17</b> <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 . . . . .		264.	1,468.	1,468.
<b>18</b> <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column . . . . .	1,204.			

**Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.**

For Paperwork Reduction Act Notice, see separate instructions.



**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 3rd month after the close of the tax year, whichever is earlier (see instructions). <i>(Form 990-PF and Form 990-T filers: Use 5th month instead of 3rd month.)</i> . . . . .		03/10/2011	03/10/2011	03/10/2011
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19. . . . .		268	176	85
<b>21</b> Number of days on line 20 after 4/15/2010 and before 7/1/2010		15		
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 4%				
<b>23</b> Number of days on line 20 after 6/30/2010 and before 10/1/2010		92	15	
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 4%		3.	2.	
<b>25</b> Number of days on line 20 after 9/30/2010 and before 1/1/2011		92	92	16
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 4%		3.	15.	3.
<b>27</b> Number of days on line 20 after 12/31/2010 and before 4/1/2011		69	69	69
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 3%		1.	8.	8.
<b>29</b> Number of days on line 20 after 3/31/2011 and before 7/1/2011				
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x *%				
<b>31</b> Number of days on line 20 after 6/30/2011 and before 10/1/2011				
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x *%				
<b>33</b> Number of days on line 20 after 9/30/2011 and before 1/1/2012				
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x *%				
<b>35</b> Number of days on line 20 after 12/31/2011 and before 2/16/2012				
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{366}$ x *%				
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 . . . . .		7.	25.	11.
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns . . . . .				<b>38</b> 43.

\*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 1-800-829-4933 to get interest rate information.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Attachment  
Sequence No. **67**

Name(s) shown on return

Identifying number

OPEN SOURCE MATTERS, INC

76-0803008

Business or activity to which this form relates

General Depreciation and Amortization

**Part I Election To Expense Certain Property Under Section 179**

**Note: If you have any listed property, complete Part V before you complete Part I.**

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	▶ 13	

**Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	1,015.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶	

**Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	1,015.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed?				<input type="checkbox"/> Yes	<input type="checkbox"/> No	<b>24b</b> If "Yes," is the evidence written?			<input type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . .								<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:										
		%								
		%								
		%								
<b>27</b> Property used 50% or less in a qualified business use:										
		%				S/L -				
		%				S/L -				
		%				S/L -				
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .								<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .									<b>29</b>	

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
<b>31</b> Total commuting miles driven during the year . . . . .												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2010 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2010 tax year . . . . .					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

PIPIA, COHEN & CO.  
Certified Public Accountants  
38 WEST 21ST ST. - 5TH FL  
NEW YORK, NY 10010

\* \* \* \* \*

OPEN SOURCE MATTERS, INC  
Instructions for Filing  
Form 7004  
Application for Automatic Extension of Time  
to File Corporation Income Tax Return  
for the year ended December 31, 2010

\* \* \* \* \*

Signature . . .

No signature required.

Filing . . .

The extension should be filed on or before March 15, 2011  
with:

Department of the Treasury  
Internal Revenue Service Center  
Cincinnati, OH 45999-0045

To document the timely filing of your extension, we suggest that you obtain and retain proof of mailing. Proof of mailing can be accomplished by sending the extension by registered or certified mail (metered by the U.S. Postal Service) or through the use of an IRS approved delivery method provided by an IRS designated private delivery service.

Payment . . .

A payment in the amount of \$ 9,631. should be made using the Electronic Federal Tax Payment System (EFTPS). To avoid assessment of a penalty, the payment must be made timely and in the required manner through the EFTPS. If you have any questions regarding the new electronic funds transfer requirements, we suggest that you contact our office or the Internal Revenue Service before transmitting payment.

**Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

▶ **File a separate application for each return.**  
 ▶ **See separate instructions.**

**Type or Print**

Name <p style="text-align: center;">OPEN SOURCE MATTERS, INC</p> Number, street, and room or suite no. (If P.O. box, see instructions.) <p style="text-align: center;">PO BOX 4668 #88354</p> City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)). <p style="text-align: center;">NEW YORK, NY 10163-4668</p>	Identifying number <p style="text-align: center;">76-0803008</p>
--	---

**Note. See instructions before completing this form.**

**Part I Automatic 5-Month Extension** Complete if Filing Form 1065, 1041, or 8804

**1a** Enter the form code for the return that this application is for (see below). . . . .

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	<b>09</b>	Form 1041 (estate)	<b>04</b>
Form 8804	<b>31</b>	Form 1041 (trust)	<b>05</b>

**Part II Automatic 6-Month Extension** Complete if Filing Other Forms

**b** Enter the form code for the return that this application is for (see below). . . . . 1 2

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	<b>01</b>	Form 1120-PC	<b>21</b>
Form 706-GS(T)	<b>02</b>	Form 1120-POL	<b>22</b>
Form 1041-N	<b>06</b>	Form 1120-REIT	<b>23</b>
Form 1041-QFT	<b>07</b>	Form 1120-RIC	<b>24</b>
Form 1042	<b>08</b>	Form 1120S	<b>25</b>
Form 1065-B	<b>10</b>	Form 1120-SF	<b>26</b>
Form 1066	<b>11</b>	Form 3520-A	<b>27</b>
Form 1120	<b>12</b>	Form 8612	<b>28</b>
Form 1120-C	<b>34</b>	Form 8613	<b>29</b>
Form 1120-F	<b>15</b>	Form 8725	<b>30</b>
Form 1120-FSC	<b>16</b>	Form 8831	<b>32</b>
Form 1120-H	<b>17</b>	Form 8876	<b>33</b>
Form 1120-L	<b>18</b>	Form 8924	<b>35</b>
Form 1120-ND	<b>19</b>	Form 8928	<b>36</b>
Form 1120-ND (section 4951 taxes)	<b>20</b>		

**2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . .

**3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . .   
 If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

**Part III All Filers Must Complete This Part**

**4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here. . . . .

**5 a** The application is for calendar year 20<sup>10</sup>\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

**b Short tax year.** If this tax year is less than 12 months, check the reason:

Initial return     Final return     Change in accounting period     Consolidated return to be filed

<b>6</b> Tentative total tax . . . . .	<b>6</b>	12,303.
<b>7</b> Total payments and credits (see instructions) . . . . .	<b>7</b>	2,672.
<b>8</b> Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions) . . . . .	<b>8</b>	9,631.

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Form **7004** (Rev. 12-2008)











Form 1120, Page 1 Detail

=====

Line 17 - Taxes and licenses

-----

NY CITY CORP TAX

442.

Total

-----  
442.  
=====

Form 1120, Page 1 Detail

=====

Line 19 - Contributions deduction

-----

1.	Taxable income (excluding contributions and domestic production activities deduction)	49,433.
2.	Less: NOL carryover	10,279.
3.	Plus: Capital Loss carryback	
4.	Taxable income without regard to contributions, special deductions, domestic production activities deduction, NOL carrybacks, and capital loss carrybacks	39,154.
5.	Contribution deduction limitation (Taxable income x 10%)	3,915.
6.	Amount of deductible contributions	21.
		-----
7.	Contribution deduction (Lesser of line 5 or line 6)	21.
		=====

Form 1120, Page 1 Detail

Line 19 - 5 Year contribution carryover

Year ending	Amount Available	Amount Utilized	Converted to NOL Carryover	Carryover to Next Year
12/31/2008	21.	21.		
Total	21.	21.		

Form 1120, Page 1 Detail

=====

Line 26 - Summary of Travel, Meals and Entertainment

-----

CONFERENCES AND SEMINARS	6,509.
	-----
Total	6,509.
	=====

Line 26 - Other deductions

-----

Travel, meals and entertainment	6,509.
BANK CHARGES	930.
LEGAL	84,411.
ACCOUNTING	6,228.
WEBSITE AND HOSTING EXPENSES	1,365.
OFFICE EXPENSES	1,886.
INSURANCE	1,100.
CONSULTING	99,231.
CONFERENCES AND SEMINARS JOOMLA DAY EVENTS	6,881.
POSTAGE AND DELIVERY	55.
MARKETTING	23,932.
	-----
Total	232,528.
	=====

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.	10,279.	10,279.		
Total	10,279.	10,279.	10,279.		

Form 1120, Page 5 Detail

=====

Sch M-1, Line 7 - Income recorded on books not included on return

-----

FEDERAL TAX REFUND

28,797.

Total

-----  
28,797.  
=====

Form 4626 Detail

-----  
Line 2o - Contributions Adjustment  
-----

Regular Contributions 21.  
AMT Contributions

Contribution adjustment ----- 21.  
=====

-----  
Line 2o - Other Adjustments  
-----

Contributions ----- 21.

Total ----- 21.  
=====



Form 4626 Detail

Line 6 - AMT Net Operating Loss Deduction

Total NOL deduction available for this year	10,087.
Total preferences included in carryover	
Alternative tax NOL before limitation	10,087.
AMTI recomputed for NOL	44,289.
Section 382 NOL deduction	
SRLY NOL deduction	
Non-SRLY NOL deduction	10,087.
	-----
AMT Net operating loss deduction	10,087.
	=====

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.	10,087.	10,087.	
Total	10,087.	10,087.	10,087.	

General Business Corporation Franchise Tax Return

Tax Law - Article 9-A

All filers must enter tax period:

Final return (see page 5 of the instructions)

Amended return

beginning 01-01-10 ending 12-31-10

Employer identification number 76-0803008

File number

Business telephone number

If you have any subsidiaries incorporated outside NYS, mark an X in the box

If you claim an overpayment, mark an X in the box

Legal name of corporation OPEN SOURCE MATTERS, INC

Trade name/DBA

Mailing name (if different from legal name above)

State or country of incorporation

Date received (for Tax Department use only)

c/o

NEW YORK

Number and street or PO box

Date of incorporation

PO BOX 4668 #88354

01-01-05

City

State ZIP code

Foreign corporations: date began business in NYS

NEW YORK

NY 10163-4668

NAICS business code number (from federal return)

If address/phone above is new, mark an X in the box

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at www.nystax.gov and look for the change my address option. Otherwise, see Business information in Form CT-1.

Audit (for Tax Department use only)

511130

Principal business activity

WEB BASED SOFTWARE M

See Form CT-3/4-I, Instructions for Forms CT-4, CT-3, and CT-3-ATT, before completing this return.

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

Payment enclosed

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 us at www.nystax.gov.

E. Did the entity have an interest in real property located in New York State during the last 3 years? (mark an X in the appropriate box) Yes No

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

(continued)

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

1	Federal taxable income (FTI) before net operating loss (NOL) and special deductions	• 1.	49,412.
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	• 3.	
4a	<b>Interest</b> deductions <b>directly</b> attributable to subsidiary capital	• 4a.	
4b	<b>Noninterest</b> deductions <b>directly</b> attributable to subsidiary capital	• 4b.	
5a	<b>Interest</b> deductions <b>indirectly</b> attributable to subsidiary capital	• 5a.	
5b	<b>Noninterest</b> deductions <b>indirectly</b> attributable to subsidiary capital	• 5b.	
6	New York State and other state and local taxes deducted on your federal return (see instructions)	• 6.	NONE
7	Federal depreciation from Form CT-399, if applicable (see instructions)	• 7.	
8	Other additions (see instructions)	• 8.	
	• IRC Section 199 deduction:	• 8.	
9	Add lines 1 through 8	• 9.	49,412.
	10 Income from subsidiary capital (from Form CT-3-ATT, line 26)	• 10.	
	11 Fifty percent of dividends from nonsubsidiary corporations (see instr.)	• 11.	
	12 Foreign dividends gross-up not included on lines 10 and 11	• 12.	
	13 New York net operating loss deduction (NOLD) (attach federal and New York State computations) Stmt 1	• 13.	8,933.
	14 Allowable New York State depreciation from Form CT-399, if applicable (see instr.)	• 14.	
	15 Other subtractions (attach list; see instructions)	• 15.	
16	Total subtractions (add lines 10 through 15)	• 16.	8,933.
17	ENI (subtract line 16 from line 9; show loss with a minus (-) sign; enter here and on line 42)	• 17.	40,479.
18	Investment income before allocation (from Form CT-3-ATT, line 22, but not more than line 17 above)	• 18.	
19	Business income before allocation (subtract line 18 from line 17)	• 19.	40,479.
20	Allocated investment income (multiply line 18 by • % from Form CT-3-ATT, line 5)	• 20.	
21	Allocated business income (multiply line 19 by • 100.0000 % from line 119, 121, or 141)	• 21.	40,479.
22	Total allocated income (add lines 20 and 21)	• 22.	40,479.
23	Optional depreciation adjustments (attach Form CT-324; enter here and on line 69)	• 23.	
24	ENI base (line 22 plus or minus line 23)	• 24.	40,479.
25	ENI base tax (multiply line 24 by the appropriate rate from the Tax rates schedule on page 6 of Form CT-3/4-I; enter here and on line 72)	• 25.	2,631.

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

		A	B	C
		Beginning of year	End of year	Average value
26	Total assets from federal return	27,994.	112,422.	70,208.
27	Real property and marketable securities included on line 26			
28	Subtract line 27 from line 26	27,994.	112,422.	70,208.
29	Real property and marketable securities at fair market value			
30	Adjusted total assets (add lines 28 and 29)	27,994.	112,422.	70,208.
31	Total liabilities	11,272.	17,470.	14,371.
32	Total capital (subtract line 31, column C, from line 30, column C)			55,837.
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)			55,837.
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)			55,837.
37	Allocated investment capital (multiply line 35 by • % from Form CT-3-ATT, line 5)			
38	Allocated business capital (multiply line 36 by • 100.0000 % from line 119, 121, or 141)			55,837.
39	Capital base (add lines 37 and 38)			55,837.
40	Capital base tax (see instructions)			84.
41	Issuer's allocation percentage (see instructions)	• 41. 100.0000	%	



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

42 ENI from line 17 42. 40,479.

**Adjustments** *(see instructions)*

43 Depreciation of tangible property placed in service after 1986 *(see instructions)* ● 43. -202.  
 44 Amortization of mining exploration and development costs paid or incurred after 1986 ● 44.  
 45 Amortization of circulation expenditures paid or incurred after 1986 *(personal holding companies only)* ● 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 *(closely held and personal service corporations only)* ● 50.  
 51 Add lines 42 through 50 51. 40,277.

**Tax preference items** *(see instructions)*

52 Depletion ● 52.  
 53 Appreciated property charitable deduction ● 53.  
 54 Intangible drilling costs ● 54.  
 55 Add lines 51 through 54 55. 40,277.  
 56 New York NOLD from line 13 ● 56. 8,933.  
 57 Add lines 55 and 56 ● 57. 49,210.  
 58 Alternative net operating loss deduction (ANOLD) *(see instructions)* ● 58.  
 59 MTI *(subtract line 58 from line 57)* ● 59. 49,210.  
 60 Investment income before apportioned NOLD *(add line 18 and Form CT-3-ATT, line 21)* 60.  
 61 Investment income not included in ENI but included in MTI ● 61.  
 62 Investment income before apportioned ANOLD *(add lines 60 and 61)* ● 62.  
 63 Apportioned New York ANOLD *(see instructions)* ● 63.  
 64 Alternative investment income before allocation *(subtract line 63 from line 62)* 64.  
 65 Alternative business income before allocation *(subtract line 64 from line 59)* ● 65. 49,210.  
 66 Allocated alternative business income *(multiply line 65 by % from line 119, 121, or 161)* ● 66.  
 67 Allocated alternative investment income *(multiply line 64 by % from Form CT-3-ATT, line 5)* ● 67.  
 68 Allocated MTI *(add lines 66 and 67)* 68.  
 69 Optional depreciation adjustments from line 23 69.  
 70 MTI base *(line 68 plus or minus line 69)* ● 70.  
 71 Tax on MTI base *(multiply line 70 by 1.5% (.015))* ● 71.

*(continued)*





**Computation of tax**

72	Tax on ENI base from line 25	• 72.	2,631.
73	Tax on capital base from line 40 (see instructions)		
	New small business: First year • Second year •	• 73.	84.

**You must enter an amount on line 74a, below; if none, enter 0.**

74a	New York receipts (see instructions)	• 74a.	285,742.
74b	Fixed dollar minimum tax (see instructions)	• 74b.	175.
75	Amount from line 71, 72, 73, or 74b, whichever is largest (see instructions for exception)	• 75.	2,631.
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.	2,631.
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.	2,631.
81	Amount from line 71 or 74b, whichever is larger	• 81.	175.
82	Tax due (see instructions)	■ 82.	2,631.

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

83a	If you filed a request for extension, enter amount from Form CT-5, line 2	• 83a.	1,375.
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.	4,006.
85	Total prepayments from line 106	• 85.	6,874.
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) •	• 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.	

**Voluntary gifts/contributions (see instructions):**

91a	Amount for Return a Gift to Wildlife	■ 91a.	
91b	Amount for Breast Cancer Research and Education Fund	■ 91b.	
91c	Amount for Prostate Cancer Research, Detection, and Education Fund	■ 91c.	
91d	Amount for 9/11 Memorial	■ 91d.	
91e	Amount for Volunteer Firefighting & EMS Recruitment Fund	■ 91e.	
92	Total (add lines 84, 87, 88, 89, and 91a through 91e)	92.	4,006.
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.	2,868.
95	Amount of overpayment to be credited to next period	■ 95.	2,868.
96	Balance of overpayment (subtract line 95 from line 94)	• 96.	
97	Amount of overpayment to be credited to Form CT-3M/4M	• 97.	
98	Refund of overpayment (subtract line 97 from line 96)	■ 98.	
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.	

(continued)





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

- |                          |                 |                                 |
|--------------------------|-----------------|---------------------------------|
| Form CT-38,<br>line 28 ● | Form CT-246 ●   | Form CT-611 ●                   |
| Form CT-40 ●             | Form CT-248 ●   | Form CT-611.1 ●                 |
| Form CT-41 ●             | Form CT-249 ●   | Form CT-612 ●                   |
| Form CT-43 ●             | Form CT-250 ●   | Form CT-613 ●                   |
| Form CT-44 ●             | Form CT-259 ●   | Form CT-631 ●                   |
| Form CT-46 ●             | Form CT-601 ●   | Servicing<br>mortgages credit ● |
| Form CT-47 ●             | Form CT-601.1 ● | Form DTF-619 ●                  |
| Form CT-238 ●            | Form CT-602 ●   | Form DTF-621 ●                  |
| Form CT-239 ●            | Form CT-603 ●   | Form DTF-622 ●                  |
| Form CT-241 ●            | Form CT-604 ●   | Form DTF-624 ●                  |
| Form CT-242 ●            | Form CT-605 ●   | Form DTF-630 ●                  |
| Form CT-243 ●            | Form CT-606 ●   | Other credits ●                 |

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

**100a** Total tax credits claimed above (enter here and on line 79; attach form or statement for each tax credit claimed) ● **100a.**

**100b** Total tax credits above that are refund eligible (see instructions) ● **100b.**

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

	Date paid	Amount
<b>101</b> Mandatory first installment	<b>101.</b>	
<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>	
<b>103</b> Payment with extension request from Form CT-5, line 5	<b>103.</b>	5,667.
<b>104</b> Overpayment credited from prior years	<b>104.</b>	1,207.
<b>105</b> Overpayment credited from Form CT-3M/4M	<b>105.</b>	
<b>106</b> Total prepayments (add lines 101 through 105; enter here and on line 85)	<b>106.</b>	6,874.

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

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





**Interest paid to shareholders**

**108** 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)

**108.** Yes  No  X  
 SSN or EIN

Shareholder's name

Interest paid to shareholder Total indebtedness to shareholder described above Total interest paid

**109** Is there written evidence of the indebtedness? (mark an X in the appropriate box)

**109.** Yes  No  X

**110** Interest deducted in computing FTI on line 1 of this form **110.**

**111** If the Internal Revenue Service (IRS) has completed an audit of any of your returns within the last five years, list years **111.**

**Schedule A, Part 1 - Computation of business allocation percentage for aviation corporations**

	A New York State	B Everywhere	
<b>112a</b> Revenue aircraft arrivals and departures <b>112a.</b>		<input type="radio"/>	
<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)		<input type="radio"/>	<b>113.</b> %
<b>114a</b> Revenue tons handled <b>114a.</b>		<input type="radio"/>	
<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)		<input type="radio"/>	<b>115.</b> %
<b>116a</b> Originating revenue <b>116a.</b>		<input type="radio"/>	
<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)		<input type="radio"/>	<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)		<input type="radio"/>	<b>119.</b> %

**Schedule A, Part 2 - Computation of business allocation percentage for trucking and railroad corporations**

	A New York State	B Everywhere	
<b>120</b> Revenue miles <b>120.</b>		<input type="radio"/>	
<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)		<input type="radio"/>	<b>121.</b> %







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

- Did you make an election to use fair market value in your property factor? (mark an **X** in the appropriate box) Yes  No
- If this is your first tax year, are you making the election to use fair market value in your property factor? (mark an **X** in the appropriate box) Yes  No
- 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.

	<b>A</b> New York State	<b>B</b> Everywhere	
<b>Average value of property</b> (see instructions)			
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.	%
<b>Receipts in the regular course of business from:</b>			
129 Sales of tangible personal property allocated to New York State	• 129.		
130 All sales of tangible personal property	130.	•	
131 Services performed	• 131.	•	
132 Rentals of property	• 132.	•	
133 Royalties	• 133.	•	
134 Other business receipts	• 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)		• 136.	%
137 New York State additional receipts factor (see instructions)		• 137.	%
<b>Payroll</b>			
138 Wages and other compensation of employees, except general executive officers	• 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.

	<b>A - New York State</b>	<b>B - Everywhere</b>	
<b>Average value of property</b> (see instructions)			
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.	%



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

- 149 Sales of tangible personal property allocated to New York State **149.**
- 150 All sales of tangible personal property **150.**
- 151 Services performed **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) • **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 on page 15 of Form CT-3/4-I; mark an X in the appropriate box) **162.** Yes •  No •
- 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 for lower capital base tax limitation? (see instructions; mark an X in the appropriate box) **164.** Yes •  No
- 165 Are you claiming qualified New York manufacturer status for lower ENI tax rates? (see instructions; mark an X in the appropriate box) **165.** Yes •  No

**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 • If marked, enter date of determination: •
- Net operating loss (NOL) carryback • Capital loss carryback •
- Federal return filed Form 1139 • Form 1120X •

**Net operating loss (NOL) information**

- New York State NOL carryover total available for use this tax year from all prior tax years • 8,933.
- Federal NOL carryover total available for use this tax year from all prior tax years • 10,279.
- New York State NOL carryforward total for future tax years •
- Federal NOL carryforward total for future tax years •

**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
	\$		\$
<b>Third - party designee</b> (see instructions)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Designee's name (print) DANIELLE HLATKY	Designee's phone number 347-425-9397 PIN 3264
	Designee's e-mail address		

**Certification:** 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>	Signature of authorized person	Official title
<b>Paid preparer use only</b> (see instr.)	Firm's name (or yours if self-employed) PIPIA COHEN HLATKY LLC Signature of individual preparing this return Address 195 KOSCIUSZKO ST E-mail address of individual preparing this return	Firm's EIN 26-4268100 City BROOKLYN Preparer's NYTPRIN 11419808 Preparer's PTIN or SSN P04103210 State NY ZIP code 11216 Date

See instructions for where to file.

0D3551 1.000

41908101062

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

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)

Table with 7 columns: Item, A - Debt instrument, B - Maturity date, C - Average value, D - Liabilities directly or indirectly attributable to investment capital, E - Net average value (column C - column D), F - Issuer's allocation %, G - Value allocated to New York State (column E x column F)

Item 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)

Table with 7 columns: Item, A - Investment, B - Number of shares, C - Average value, D - Liabilities directly or indirectly attributable to investment capital, E - Net average value (column C - column D), F - Issuer's allocation %, G - Value allocated to New York State (column E x column F)

Item 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. 5. Investment allocation percentage without the addition of cash (divide line 4, column G, by line 4, column E). Use to compute Form CT-3, lines 20, 37, and 67; and Form CT-38, line 7 %

Cash (optional)

6. 5. %

Investment capital (add lines 4 and 6 in columns C, D, and E). Enter column E total on Form CT-3, line 35

7. %

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

- 8 Interest income from investment capital in Part 1, Section 1 ● 8.
- 9 Interest income from bank accounts *(if line 5 is zero, enter 0 here)* ● 9.
- 10 All other interest income from investment capital ● 10.
- 11 Dividend income from investment capital ● 11.
- 12 Net capital gain or loss from investment capital ● 12.
- 13 Investment income other than interest, dividends, capital gains, or capital losses ● 13.
- 14 Total investment income *(add lines 8 through 13)* ● 14.
- 15 Interest deductions directly attributable to investment capital ● 15.
- 16 Noninterest deductions directly attributable to investment capital ● 16.
- 17 Interest deductions indirectly attributable to investment capital ● 17.
- 18 Noninterest deductions indirectly attributable to investment capital ● 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) ● 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**

- 23 Interest from subsidiary capital *(attach list)* ● 23.
- 24 Dividends from subsidiary capital *(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**

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	D	E	F	G	
Item	% of voting stock owned	Average value	Liabilities directly or indirectly attributable to subsidiary capital	Net average value <i>(column C - column D)</i>	Issuer's allocation %	Value allocated to New York State <i>(column E x column F)</i>	
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 ● 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.



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**

**Other additions**

- 33 Federal depreciation deduction for transition property *(see instructions)* ● 33.
- 34 Federal loss on the sale of transition property *(see instructions)* ● 34.
- 35 New York gain on the sale of transition property *(see instructions)* ● 35.
- 36 Add lines 33, 34, and 35 *(enter here and include on Form CT-3, line 8)* ● 36.

**Other subtractions**

- 37 New York depreciation deduction for transition property *(see instructions)* ● 37.
- 38 New York loss on the sale of transition property *(see instructions)* ● 38.
- 39 Federal gain on the sale of transition property *(see instructions)* ● 39.
- 40 Transition property basis adjustment carryover to gain transactions ● 40.
- 41 Transition property basis adjustment carryover to loss transactions ● 41.
- 42 New York regulatory asset deduction ● 42.
- 43 Add lines 37 through 42 *(enter here and include on Form CT-3, line 15)* ● 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**

**Other additions**

- 44 Federal depreciation deduction for transition property *(see instructions; enter here and include on Form CT-3, line 8)* ● 44.

**Other subtractions**

- 45 New York depreciation deduction for transition property *(see instructions; enter here and include on Form CT-3, line 15)* ● 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 2011			NONE
			-----
Total NOL carried forward to 2011			=====

# CT-3M/4M General Business Corporation MTA Surcharge Return

New York State Department of Taxation and Finance

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

All filers must enter tax period:

### Amended return

Employer identification number

File number

Business telephone number

beginning 01-01-10 ending 12-31-10

76-0803008

If you claim an overpayment, mark an X in the box

Legal name of corporation OPEN SOURCE MATTERS, INC

Trade name/DBA

Mailing name (if different from legal name above)

State or country of incorporation

Date received (for Tax Department use only)

c/o

NEW YORK

Number and street or PO box

Date of incorporation

PO BOX 4668 #88354

01-01-05

City

State ZIP code

Foreign corporations: date began business in NYS

NEW YORK

NY 10163-4668

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. Visit our Web site at [www.nystax.gov](http://www.nystax.gov) and look for the change my address option. Otherwise, see *Business information* in Form CT-1.

If you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District (MCTD), you must file this form. If not, you do not have to file this form. However, you must disclaim liability for the MTA surcharge on Form CT-3, CT-3-A, or CT 4. The **MCTD includes** the counties of New York, Bronx, Kings, Queens, Richmond, Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

**A.** Pay amount shown on line 12. Make payable to: **New York State Corporation Tax**

Payment enclosed

Attach your payment here. Detach all check stubs. (See instructions for details.)

A.

### Computation of MTA surcharge

1	Net New York State franchise tax (see Form CT-3M/4M-I, Instructions for Form CT-3M/4M)	1.		3,238.
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.		3,238.
4	MTA surcharge (multiply line 3 by 17% (.17))	4.		550.

### 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.		338.
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.		888.
7	Total prepayments from line 52	7.		1,691.
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.		803.
14	Amount of overpayment to be credited to New York State franchise tax	14.		
15	Amount of overpayment to be credited to MTA surcharge for next period	15.		803.
16	Amount of overpayment to be refunded	16.		

### Schedule A - Computation of MCTD allocation percentage

#### Schedule A, Part 1 - MCTD allocation (see instructions)

Average value of property (see instructions)

A  
MCTD

B  
New York State

17	Real estate owned	17.		
18	Real estate rented	18.		
19	Inventories owned	19.		
20	Tangible personal property owned	20.		
21	Tangible personal property rented	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)

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

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 (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	46.
47a	Second installment from Form CT-400	47a.
47b	Third installment from Form CT-400	47b.
47c	Fourth installment from Form CT-400	47c.
48	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13	48.
49	Overpayment credited from prior years	49.
50	Add lines 46 through 49	50.
51	Overpayment credited from Form CT- Period	51.
52	Total prepayments (add lines 50 and 51; enter here and on line 7)	52.

**Third - party Yes  No**

**designee** Designee's name (print) DANIELLE HLATKY Designee's phone number 347-425-9397  
 (see instructions) Designee's e-mail address PIN 3264

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

**Authorized person** Signature of authorized person Official title

**Paid preparer use only** (see instr.) E-mail address of authorized person Date  
 Firm's name (or yours if self-employed) Firm's EIN Preparer's PTIN or SSN  
 PIPPIA COHEN HLATKY LLC 26-4268100 P04103210  
 Signature of individual preparing this return Address City State ZIP code  
 195 KOSCIUSZKO ST BROOKLYN NY 11216  
 E-mail address of individual preparing this return Preparer's NYTPRIN Date  
 11419808

See instructions for where to file.



For CALENDAR YEAR 2010 or FISCAL YEAR beginning 2010 and ending 2010 and ending

Amended return  
 Final return  
 Check box if the corporation has ceased operations.

Check box if a pro-forma federal return is attached  
 Check box if you claim any 9/11/01-related federal tax benefits (see inst.)

Check box to request consent to use an alternative allocation method (see instructions)

Check box if you are filing a 52-53-week taxable year  
 Special short period return  
 (See Instructions)

Name OPEN SOURCE MATTERS, INC		Taxpayer's Email Address:	
Address (number and street) PO BOX 4668 #88354		EMPLOYER IDENTIFICATION NUMBER 76-0803008	
City and State NEW YORK, NY	Zip Code 10163-4668	BUSINESS CODE NUMBER AS PER FEDERAL RETURN 511130	
Business Telephone Number	Date business began in NYC 01-01-05		

**SCHEDULE A Computation of Tax** - BEGIN WITH SCHEDULE B ON PAGE 2. COMPLETE ALL OTHER SCHEDULES. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A.

<b>A. Payment</b>	Pay amount shown on line 21 - Make check payable to: NYC Department of Finance		
1.	Allocated net income (from Schedule B, line 27)	43,513.	x .0885 = 3,851.
2a.	Allocated capital (from Schedule E, line 14)	55,837.	x .0015 = 84.
2b.	Total allocated capital - Cooperative Housing Corps.		x .0004 =
2c.	Cooperatives - enter: <input type="checkbox"/> BORO <input type="checkbox"/> BLOCK <input type="checkbox"/> LOT		
3.	Alternative tax (see instructions) (see page 6 for worksheet)		47.
4.	Minimum tax (see instructions) - NYC Gross Receipts: 314,540.		175.
5.	Allocated subsidiary capital (see instructions)		x .00075 =
6.	Tax (line 1, 2a, 2b, 3 or 4, whichever is largest, PLUS line 5)		3,851.
7.	UBT Paid Credit (attach Form NYC-9.7)		
8a.	REAP Credit (attach Form NYC-9.5)		
8b.	LMREAP Credit (attach Form NYC-9.8)		
9a.	Real Estate Tax Escalation and Employment Opportunity Relocation Cost or Industrial Business Zone Credits (attach Form NYC-9.6)		
9b.	NYC Film Production Credit (attach Form NYC-9.9)		
9c.	Biotechnology Credit (attach Form NYC-9.10)		
10.	Net tax after credits (line 6 less total of lines 7, 8a, 8b, 9a, 9b and 9c)		3,851.
11.	First installment of estimated tax for period following that covered by this return:		
11a.	(a) If application for extension has been filed, enter amount from line 2 of Form NYC-EXT		1,646.
11b.	(b) If application for extension has not been filed and line 10 exceeds \$1,000, enter 25% of line 10		
12.	Sales tax addback per Admin. Code §11-604.12(c) and 11-604.17a(c) (see instructions)		
13.	Total of lines 10, 11a, 11b and 12		5,497.
14.	Prepayments (from Prepayments Schedule, page 6, line F) (see instructions)		8,230.
15.	Balance due (line 13 less line 14)		
16.	Overpayment (line 14 less line 13)		2,733.
17a.	Interest (see instructions)	17a.	
17b.	Additional charges (see instructions)	17b.	
17c.	Penalty for underpayment of estimated tax (attach Form NYC-222)	17c.	
18.	Total of lines 17a, 17b and 17c		
19.	Net overpayment (line 16 less line 18)		2,733.
20.	Amount of line 19 to be: (a) Refunded		
20b.	(b) Credited to 2011 estimated tax		2,733.
21.	<b>TOTAL REMITTANCE DUE</b> (see instructions) Enter payment amount on line A above.		
21a.	Issuer's allocation percentage (from Schedule E, line 15)		100.00 %
22.	NYC rent from Sch. G, part 1 or NYC rent deducted on federal return -THIS LINE MUST BE COMPLETED (see instr.)		
23.	Federal return filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120S <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120H		
24.	Gross receipts or sales from federal return		285,742.
25.	EIN of Parent Corporation	25.	
26.	Total assets from federal return	26.	112,422.
27.	EIN of Common Parent Corporation	27.	
28.	Compensation of stockholders (from Sched. F, line 1)	28.	
29.	Business allocation percentage (from Schedule H, line 6) - if not allocating, enter 100%	29.	100.00 %

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See instructions) . . . . . YES

Firm's Email Address:

Signature of officer	Title	Date
Preparer's signature	Preparer's printed name	Check if self-employed <input checked="" type="checkbox"/> Date
PIPIA COHEN HLATKY LLC		Preparer's Social Security Number or PTIN
195 KOSCIUSZKO ST		P04103210
BROOKLYN, NY 11216		Firm's Employer Identification Number
▲ Firm's name (or yours, if self-employed) ▲ Address ▲ Zip Code		26-4268100

SCHEDULE B Computation and Allocation of Entire Net Income

Table with 3 columns: Line number, Description, and Amount. Includes rows for Federal taxable income (49,412), deductions (NONE, 442), additions (49,854), dividends (6,341), and total net income (43,513).

S CORPORATIONS
Attach a rider to line 1 showing income and deductions from federal Form 1120S, Schedule K, lines 1-10 and 11-12d.



**SCHEDULE C Subsidiary Capital and Allocation**

A DESCRIPTION OF SUBSIDIARY CAPITAL LIST EACH ITEM (USE RIDER IF NECESSARY)		B EMPLOYER IDENTIFICATION NUMBER	• C % of Voting Stock Owned	• D Average Value	• D Liabilities Directly or Indirectly Attributable to Subsidiary Capital	• E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	G Value Allocated to NYC (column E x column F)
			%				%	
1. Total Cols C, D and E (including items on rider) . . . . .				• 1.				
2. Total Column G - Allocated subsidiary capital: Transfer this total to Schedule A, line 5 . . . . .								2.

**SCHEDULE D Investment Capital and Allocation**

A DESCRIPTION OF INVESTMENT LIST EACH STOCK AND SECURITY (USE RIDER IF NECESSARY)	B No. of Shares or Amount of Securities	• C Average Value	• D Liabilities Directly or Indirectly Attributable to Investment Capital	• E Net Average Value (column C minus column D)	F Issuer's Allocation Percentage	• G Value Allocated to NYC (column E x column F)	• H Gross Income from Investment
					%		
1. Totals (including items on rider) • 1.							
2. Investment allocation percentage (line 1G divided by line 1E rounded to the nearest one hundredth of a percentage point). • • • • •					• 2.	%	
3. Cash - you must include it on this line. • • • • •					• 3.		
4. Investment capital (total of lines 1E and 3E - enter on Schedule E, line 10) • • • • •					• 4.		

**SCHEDULE E Computation and Allocation of Capital**

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

- Annually  - Semi-annually  - Quarterly

	COLUMN A Beginning of Year	COLUMN B End of Year		COLUMN C Average Value
1. Total assets from federal return . . . . .	27,994.	112,422.	• 1.	70,208.
2. Real property and marketable securities included in line 1 . . . . .			• 2.	
3. Subtract line 2 from line 1 . . . . .				70,208.
4. Real property and marketable securities at fair market value . . . . .			• 4.	
5. Adjusted total assets (add lines 3 and 4). . . . .			• 5.	70,208.
6. Total liabilities (see instructions) . . . . .	11,272.	17,470.	• 6.	14,371.
7. Total capital (column C, line 5 less column C, line 6) . . . . .			• 7.	55,837.
8. Subsidiary capital (Schedule C, column E, line 1) . . . . .			• 8.	
9. Business and investment capital (line 7 less line 8) (see instructions) . . . . .			9.	55,837.
10. Investment capital (Schedule D, line 4) (see instructions) . . . . .			• 10.	
11. Business capital (line 9 less line 10) . . . . .			• 11.	55,837.
12. Allocated investment capital (line 10 x _____ % from Schedule D, line 2) . . . . .			12.	
13. Allocated business capital (line 11 x 100.00 % from Schedule H, line 6) . . . . .			13.	55,837.
14. Total allocated business and investment capital (line 12 plus line 13) (enter at Schedule A, line 2a or 2b) . . . . .			14.	55,837.
15. Issuer's allocation percentage (sum of Sch. E, line 14 and Sch. C, col. G, line 2 ÷ Sch. E, line 7 rounded to the nearest one hundredth of a percentage point) (enter on page 1 - see instructions) . . . . .			15.	100.00 %

**SCHEDULE F Certain Stockholders**

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name and Address - Give actual residence. (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")

1. Total, including any amount on rider. (Enter on Schedule A, line 28) . . . . . • 1.

**SCHEDULE G Complete this schedule if business is carried on both inside and outside NYC**

**Part 1** - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
Total . . . . .					

**Part 2** - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location.

Complete Address	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
Total . . . . .					

**SCHEDULE H Business Allocation - see instructions before completing this schedule**

- Did you make an election to use fair market value in the property factor? . . . . .  1. Yes  No
- If this is your first tax year, are you making the election to use fair market value in the property factor? . . . . .  2. Yes  No
- Are you a manufacturing corporation electing to use a double weighted-receipts factor? . . . . .  3. Yes  No
- Is this the first year you are making the election? . . . . .  4. Yes  No

	● COLUMN A - NEW YORK CITY	● COLUMN B - EVERYWHERE
1a. Real estate owned . . . . .	1a.	1a.
1b. Real estate rented - multiply by 8 (see instr.) (attach rider) . . . . .	1b.	1b.
1c. Inventories owned . . . . .	1c.	1c.
1d. Tangible personal property owned (see instructions) . . . . .	1d.	1d.
1e. Tangible personal property rented - multiply by 8 (see instr.) . . . . .	1e.	1e.
1f. Total . . . . .	1f.	1f.
1g. Percentage in New York City (column A divided by column B) . . . . .		1g. %
1h. Multiply line 1g by 27 . . . . .		1h.

*Receipts in the regular course of business from:*

2a. Sales of tangible personal property where shipments are made to points within New York City . . . . .	2a.	
2b. All sales of tangible personal property . . . . .	2b.	
2c. Services performed . . . . .	2c.	
2d. Rentals of property . . . . .	2d.	
2e. Royalties . . . . .	2e.	
2f. Other business receipts . . . . .	2f.	
2g. Total . . . . .	2g.	
2h. Percentage in New York City (col. A of line 2g divided by col. B) . . . . .	2h.	%
2i. Additional receipts factor (enter amount from line 2h, if applicable (see Instr.)) . . . . .	2i.	%
2j. Multiply line 2h by 46 . . . . .	2j.	

3a. Wages, salaries and other compensation of employees, except general executive officers (see instructions) . . . . .	3a.	
3b. Percentage in New York City (column A divided by column B) . . . . .	● 3b.	%
3c. Multiply line 3b by 27 . . . . .	3c.	

**Manufacturing Corporations That Elect to Double Weight**

4a. Add lines 1g, 2h, 2i and 3b . . . . .	● 4a.	
4b. Line 4a divided by four, or the actual number of percentages used, if other than four, rounded to the nearest one hundredth of a percentage point . . . . .	● 4b.	%

**Weighted Factor Allocation**

5a. Add lines 1h, 2j and 3c . . . . .	● 5a.	
5b. Divide line 5a by 100 if no factors are missing. If a factor is missing, divide line 5a by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point. . . . .	● 5b.	%

**Business Allocation Percentage**

6. Enter percentage from either line 4b or line 5b, as applicable. (If using Schedule I, enter percentage from part 1, line 8 or part 2, line 2). See instructions . . . . .	● 6.	100.00 %
--	------	----------



SCHEDULE I Business Allocation for Aviation Corporations and Corporations Operating Vessels

Part 1 Business allocation for aviation corporations. Table with columns: AVERAGE FOR THE YEAR, COLUMN A - NEW YORK CITY, COLUMN B - EVERYWHERE. Rows include aircraft arrivals, revenue tons handled, and allocation percentage.

Part 2 Business allocation for corporations operating vessels in foreign commerce. Table with columns: COLUMN A - NEW YORK CITY TERRITORIAL WATERS, COLUMN B - EVERYWHERE. Rows include aggregate number of working days and allocation percentage.

SCHEDULE J The following information must be entered for this return to be complete.

(REFER TO INSTRUCTIONS BEFORE COMPLETING THIS SECTION.)

- 1a. New York City principal business activity WEB BASED SOFTWARE M
1b. Other significant business activities
1c. Trade name of reporting corporation
2. Is this corporation included in a consolidated federal return?
3. Is this corporation included in a New York City Combined General Corporation Tax Return?
4. Is this corporation a member of a controlled group of corporations...
5. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income...
6. If "YES" to question 5, has Form(s) NYC-3360...
7. Did this corporation make any payments treated as interest...
8. Was this corporation a member of a partnership or joint venture...
9. At any time during the taxable year, did the corporation have an interest in real property...
10. a) If "YES" to 9, attach a schedule of such property...
b) Was any NYC real property...
c) Was there a partial or complete liquidation...
d) Was 50% or more of the corporation's ownership transferred...
11. If "YES" to 10b, 10c or 10d, was a Real Property Transfer Tax Return...
12. If "NO" to 11, explain:
13. Does the corporation have one or more qualified subchapter S subsidiaries?
14. If a federal return was filed on Form 1120S, enter the number of Fed K1 returns attached:



**SCHEDULE K Federal Return Information**

The following information must be entered for this return to be complete.  
 Enter on lines 1 through 10 in the Federal Amount column the amounts reported on your federal return or pro-forma Federal return. (See instructions) Federal 1120

	Federal Amount
1. Dividends . . . . . ● 1.	
2. Interest income . . . . . ● 2.	31.
3. Capital gain net income . . . . . ● 3.	
4. Other income . . . . . ● 4.	
5. Total income . . . . . ● 5.	283,418.
6. Bad debts . . . . . ● 6.	
7. Interest expense . . . . . ● 7.	
8. Other deductions . . . . . ● 8.	232,528.
9. Total deductions . . . . . ● 9.	234,006.
10. Net operating loss deduction . . . . . ● 10.	10,279.

**COMPOSITION OF PREPAYMENTS SCHEDULE**

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 14	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax . . . . .		
B. Payment with Declaration, Form NYC-400 (1) . . . . .		
C. Payment with Notice of Estimated Tax Due (2) . . . . .		
Payment with Notice of Estimated Tax Due (3) . . . . .		
D. Payment with extension, Form NYC-EXT . . . . .		6,119.
E. Overpayment from preceding year credited to this year . . . . .		2,111.
F. <b>TOTAL</b> of A, B, C, D, E (enter on Schedule A, line 14) . . . . .		8,230.

**Alternative Tax Worksheet**

Refer to page 5 of instructions before computing the alternative tax.

Net income/loss (See instructions) . . . . . 1.	\$	43,513.
Enter 100% of salaries and compensation for the taxable year paid to stockholders owning more than 5% of the taxpayer's stock. (See instructions.) . . . . . 2.	\$	
<b>Total</b> (line 1 plus line 2) . . . . . 3.	\$	43,513.
<b>Statutory exclusion - Enter \$40,000.</b> (if return does not cover an entire year, exclusion must be prorated based on the period covered by the return) . . . . . 4.	\$	40,000.
<b>Net amount</b> (line 3 minus line 4) . . . . . 5.	\$	3,513.
<b>15% of net amount</b> (line 5 x 15%) . . . . . 6.	\$	527.
<b>Investment income to be allocated</b> (amount on Schedule B, line 23b x 15%. Do not enter more than amount on line 6 above. Enter "0" if not applicable.) . . . . . 7.	\$	
<b>Business income to be allocated</b> (line 6 minus line 7) . . . . . 8.	\$	527.
<b>Allocated investment income</b> (line 7 x investment allocation % from Schedule D, line 2F) . . . . . 9.	\$	
<b>Allocated business income</b> (line 8 x business allocation % from Schedule H, line 6) . . . . . 10.	\$	527.
<b>Taxable net income</b> (line 9 plus line 10) . . . . . 11.	\$	527.
<b>Tax rate</b> . . . . . 12.		8.85% (.0885)
<b>Alternative tax</b> (line 11 x line 12) Transfer amount to page 1, Schedule A, line 3 . . . . . 13.	\$	47.

Attach copy of all pages of your federal tax return or pro forma federal tax return.

Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE Payment must be made in U.S. dollars, drawn on a U.S. bank.

To receive proper credit, you must enter your correct Employer Identification Number on your tax return and remittance.

**MAILING INSTRUCTIONS**

**RETURNS WITH REMITTANCES**  
 NYC DEPARTMENT OF FINANCE  
 GENERAL CORPORATION TAX  
 P.O. BOX 5040  
 KINGSTON, NY 12402-5040

**RETURNS CLAIMING REFUNDS**  
 NYC DEPARTMENT OF FINANCE  
 GENERAL CORPORATION TAX  
 P.O. BOX 5050  
 KINGSTON, NY 12402-5050

**ALL OTHER RETURNS**  
 NYC DEPARTMENT OF FINANCE  
 GENERAL CORPORATION TAX  
 P.O. BOX 5060  
 KINGSTON, NY 12402-5060