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Form **990**  
 Department of the Treasury  
 Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**

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 ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
2015  
**Open to Public Inspection**

**A For the 2015 calendar year, or tax year beginning 10-01-2015, and ending 09-30-2016**

|  |   |  |
|--|---|--|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br>FREE SOFTWARE FOUNDATION INC<br>Doing business as<br>Number and street (or P O box if mail is not delivered to street address) Room/suite<br>51 FRANKLIN STREET 5TH FLOOR NO 500<br>City or town, state or province, country, and ZIP or foreign postal code<br>BOSTON, MA 021101307 | <b>D</b> Employer identification number<br>04-2888848<br><b>E</b> Telephone number<br>(617) 542-5942<br><b>G</b> Gross receipts \$ 1,325,895   |
| <b>F</b> Name and address of principal officer<br>RICHARD STALLMAN<br>51 FRANKLIN STREET 5TH FLOOR<br>BOSTON, MA 021101301   |   | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list (see instructions)<br><b>H(c)</b> Group exemption number ▶ |
| <b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527  |   | <b>L</b> Year of formation 1985 <b>M</b> State of legal domicile MA  |
| <b>J</b> Website: ▶ WWW.FSF.ORG  |   |  |
| <b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ 501(C)(3)   |   |  |

**Part I Summary**

|                             |  |                           |              |  |
|-----------------------------|--|---------------------------|--------------|--|
|                             | <b>1</b> Briefly describe the organization's mission or most significant activities<br>SEE SCHEDULE O THE FREE SOFTWARE FOUNDATION (FSF) IS DEDICATED TO PROMOTING AND DEFENDING COMPUTER USERS' FREEDOM WORLDWIDE THE FSF ACCOMPLISHES ITS MISSION THROUGH ORGANIZATIONAL PROGRAMS FOCUSED ON EDUCATION AND OUTREACH, SOFTWARE LICENSING, SOFTWARE DEVELOPMENT, AND MAINTENANCE OF A DIRECTORY OF FREE "AS IN FREEDOM" SOFTWARE |                           |              |  |
| Activities & Governance     | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets  |                           |              |  |
|                             | <b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .   | <b>3</b>                  | 9            |  |
|                             | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .   | <b>4</b>                  | 9            |  |
|                             | <b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a) . . . . .  | <b>5</b>                  | 14           |  |
|                             | <b>6</b> Total number of volunteers (estimate if necessary) . . . . .  | <b>6</b>                  | 2,000        |  |
|                             | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .   | <b>7a</b>                 | 0            |  |
|                             | <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .  | <b>7b</b>                 | 0            |  |
| Revenue                     | <b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .   | Prior Year                | Current Year |  |
|                             | <b>9</b> Program service revenue (Part VIII, line 2g) . . . . .  | 1,113,423                 | 1,211,776    |  |
|                             | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .  | 8,025                     | 4,372        |  |
|                             | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 1,343                     | 5,190        |  |
|                             | <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 71,495                    | 73,568       |  |
|                             |  | 1,194,286                 | 1,294,906    |  |
| Expenses                    | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .   | 0                         | 0            |  |
|                             | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .  | 0                         | 0            |  |
|                             | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)  | 823,926                   | 887,355      |  |
|                             | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .   | 0                         | 0            |  |
|                             | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 102,578   |                           |              |  |
|                             | <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .   | 384,054                   | 390,403      |  |
|                             | <b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)   | 1,207,980                 | 1,277,758    |  |
|                             | <b>19</b> Revenue less expenses Subtract line 18 from line 12 . . . . .  | -13,694                   | 17,148       |  |
| Net Assets or Fund Balances |  | Beginning of Current Year | End of Year  |  |
|                             | <b>20</b> Total assets (Part X, line 16) . . . . .   | 1,289,058                 | 1,380,101    |  |
|                             | <b>21</b> Total liabilities (Part X, line 26) . . . . .  | 97,579                    | 131,737      |  |
|                             | <b>22</b> Net assets or fund balances Subtract line 21 from line 20 . . . . .  | 1,191,479                 | 1,248,364    |  |

**Part II Signature Block**

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

|                        |   |  |                    |   |
|------------------------|---|--|--------------------|---|
|                        | *****<br>Signature of officer                             |  |                    | 2017-08-15<br>Date  |
| Sign Here              | GEOFFREY KNAUTH TREASURER<br>Type or print name and title |  |                    |   |
| Paid Preparer Use Only | Print/Type preparer's name<br>ANDREW S GOLOBOY CPA        | Preparer's signature<br>ANDREW S GOLOBOY CPA | Date<br>2017-08-15 | Check <input checked="" type="checkbox"/> if self-employed<br>PTIN<br>P00544218 |
|                        | Firm's name ▶ GOLOBOY CPA LLC                             | Firm's EIN ▶ 20-2936117                      |                    | Phone no (781) 793-5890   |
|                        | Firm's address ▶ 28 SOUTH MAIN STREET<br>SHARON, MA 02067 |  |                    |   |

May the IRS discuss this return with the preparer shown above? (see instructions) . . . . .  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III  Yes  No

**1** Briefly describe the organization's mission

THE FSF IS DEDICATED TO PROMOTING AND DEFENDING COMPUTER USERS' RIGHTS TO USE, STUDY, COPY, AND MODIFY THE SOFTWARE ON THEIR COMPUTERS, AS WELL AS THE RELATED DOCUMENTATION THE FSF ASSISTS IN THE DEVELOPMENT AND USE OF FREE SOFTWARE AND DOCUMENTATION

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 480,460 including grants of \$ ) (Revenue \$ 1,625 )  
See Additional Data

**4b** (Code ) (Expenses \$ 252,782 including grants of \$ ) (Revenue \$ )  
See Additional Data

**4c** (Code ) (Expenses \$ 239,889 including grants of \$ ) (Revenue \$ 2,747 )  
See Additional Data  
See Additional Data

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ 96,932 including grants of \$ ) (Revenue \$ 73,568 )

**4e Total program service expenses** 1,070,063

**Part IV Checklist of Required Schedules**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>   | Yes |    |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?   | Yes |    |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>  |     | No |
| <b>4 Section 501(c)(3) organizations.</b><br>Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>   |     | No |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>   |     | No |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>  |     | No |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>  |     | No |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>   |     | No |
| <b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>             |     | No |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>   |     | No |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable  |     |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>   | Yes |    |
| <b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>   |     | No |
| <b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>   |     | No |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>  |     | No |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>   | Yes |    |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>  | Yes |    |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>  | Yes |    |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>   |     | No |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>  |     | No |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?  | Yes |    |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> |     | No |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>   |     | No |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>   |     | No |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)  |     | No |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>   |     | No |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>   |     | No |
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>   |     | No |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?   |     |    |

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Answer. Rows include questions 21 through 38 regarding organizational reporting, tax-exempt bond issues, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, charitable contributions, and health insurance issuers.

Part VI Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (governing body members), 1b (independent members), 2-7a (relationships and control), 7b (governance decisions), 8-9 (documentation and reachability).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include 10a-16b covering local chapters, policies, Form 990 distribution, conflict of interest, whistleblower, document retention, compensation, and joint ventures.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include 17 (states), 18 (public inspection), 19 (governing documents), and 20 (books and records).

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

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

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

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

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

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

| (A)<br>Name and Title                                   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|   |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) RICHARD M STALLMAN<br>.....<br>PRESIDENT & DIRECTOR | 60 00<br>.....   | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (2) GEOFFREY KNAUTH<br>.....<br>TREASURER, DIRECTOR     | 2 00<br>.....  | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (3) HAL ABELSON<br>.....<br>DIRECTOR                    | 2 00<br>.....  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (4) MATTHEW GARRETT<br>.....<br>DIRECTOR                | 2 00<br>.....  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (5) BRADLEY KUHN<br>.....<br>DIRECTOR                   | 3 00<br>.....  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (6) BENJAMIN MAKO HILL<br>.....<br>DIRECTOR             | 2 00<br>.....  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (7) HENRY POOLE<br>.....<br>DIRECTOR                    | 2 00<br>.....  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (8) GERALD SUSSMAN<br>.....<br>DIRECTOR                 | 2 00<br>.....  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (9) KAT WALSH<br>.....<br>DIRECTOR                      | 2 00<br>.....  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (10) JOHN SULLIVAN<br>.....<br>EXECUTIVE DIRECTOR       | 40 00<br>.....   |   |                       | X       |              |                              |        | 88,981   | 0   | 7,675   |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |
|   |  |   |                       |         |              |                              |        |  |   |   |



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

|   |  |   | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections<br>512-514 |  |
|---|--|---|----------------------|--|---|---|--|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b> | <b>1a</b> Federated campaigns . . . . . <b>1a</b>  |   |                      |  |   |   |  |
|   | <b>b</b> Membership dues . . . . . <b>1b</b>   | 798,652   |                      |  |   |   |  |
|   | <b>c</b> Fundraising events . . . . . <b>1c</b>  |   |                      |  |   |   |  |
|   | <b>d</b> Related organizations . . . . . <b>1d</b>   |   |                      |  |   |   |  |
|   | <b>e</b> Government grants (contributions) <b>1e</b>   |   |                      |  |   |   |  |
|   | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>  | 413,124   |                      |  |   |   |  |
|   | <b>g</b> Noncash contributions included in lines 1a-1f \$  |   |                      |  |   |   |  |
|   | <b>h Total.</b> Add lines 1a-1f . . . . . ▶  |   | 1,211,776            |  |   |   |  |
| <b>Program Service Revenue</b>                                | <b>2a</b> COMPLIANCE FEES  | Business Code<br>541900                                       | 1,800                | 1,800  |   |   |  |
|   | <b>b</b> JOB POSTING FEES  | 541900  | 1,625                | 1,625  |   |   |  |
|   | <b>c</b> OTHER INCOME  | 541900  | 947                  | 947  |   |   |  |
|   | <b>d</b>   |   |                      |  |   |   |  |
|   | <b>e</b>   |   |                      |  |   |   |  |
|   | <b>f</b> All other program service revenue   |   |                      |  |   |   |  |
|   | <b>g Total.</b> Add lines 2a-2f . . . . . ▶  |   | 4,372                |  |   |   |  |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶  |   | 5,190                |  |   | 5,190   |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds . . . ▶  |   |                      |  |   |   |  |
|   | <b>5</b> Royalties . . . . . ▶   |   |                      |  |   |   |  |
|   | <b>6a</b> Gross rents  | (i) Real  | (ii) Personal        |  |   |   |  |
|   |  | <b>b</b> Less rental expenses                                 |                      |  |   |   |  |
|   |  | <b>c</b> Rental income or (loss)                              |                      |  |   |   |  |
|   |  | <b>d</b> Net rental income or (loss) . . . . . ▶              |                      |  |   |   |  |
|   | <b>7a</b> Gross amount from sales of assets other than inventory   | (i) Securities  | (ii) Other           |  |   |   |  |
|   |  | <b>b</b> Less cost or other basis and sales expenses          |                      |  |   |   |  |
|   |  | <b>c</b> Gain or (loss)                                       |                      |  |   |   |  |
|   |  | <b>d</b> Net gain or (loss) . . . . . ▶                       |                      |  |   |   |  |
|   | <b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b> |   |                      |  |   |   |  |
|   |  | <b>b</b> Less direct expenses . . . . . <b>b</b>              |                      |  |   |   |  |
|   |  | <b>c</b> Net income or (loss) from fundraising events . . . ▶ |                      |  |   |   |  |
|   | <b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>  |   |                      |  |   |   |  |
|   |  | <b>b</b> Less direct expenses . . . . . <b>b</b>              |                      |  |   |   |  |
|   |  | <b>c</b> Net income or (loss) from gaming activities . . . ▶  |                      |  |   |   |  |
|   | <b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>  |   |                      |  |   |   |  |
| <b>b</b> Less cost of goods sold . . . . . <b>b</b>           |  | 104,557   |                      |  |   |   |  |
| <b>c</b> Net income or (loss) from sales of inventory . . . ▶ |  | 30,989  | 73,568               | 73,568   |   |   |  |
| Miscellaneous Revenue   | Business Code  |   |                      |  |   |   |  |
| <b>11a</b> _____  |  |   |                      |  |   |   |  |
| <b>b</b> _____  |  |   |                      |  |   |   |  |
| <b>c</b> _____  |  |   |                      |  |   |   |  |
| <b>d</b> All other revenue . . . . .                          |  |   |                      |  |   |   |  |
| <b>e Total.</b> Add lines 11a-11d . . . . . ▶                 |  |   |                      |  |   |   |  |
| <b>12 Total revenue.</b> See Instructions . . . . . ▶         |  | 1,294,906   | 77,940               | 0  | 5,190                                   |   |  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b> |   | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|---|------------------------------|--|---|------------------------------------|
| <b>1</b>  | Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .  |                              |  |   |                                    |
| <b>2</b>  | Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .   |                              |  |   |                                    |
| <b>3</b>  | Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .  |                              |  |   |                                    |
| <b>4</b>  | Benefits paid to or for members . . . . .   |                              |  |   |                                    |
| <b>5</b>  | Compensation of current officers, directors, trustees, and key employees . . . . .  | 96,656                       | 77,326                                 | 9,665   | 9,665                              |
| <b>6</b>  | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .   |                              |  |   |                                    |
| <b>7</b>  | Other salaries and wages . . . . .  | 610,487                      | 544,341                                | 48,159  | 17,987                             |
| <b>8</b>  | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .  |                              |  |   |                                    |
| <b>9</b>  | Other employee benefits . . . . .   | 123,213                      | 109,039                                | 9,910   | 4,264                              |
| <b>10</b>   | Payroll taxes . . . . .   | 56,999                       | 50,158                                 | 4,649   | 2,192                              |
| <b>11</b>   | Fees for services (non-employees)   |                              |  |   |                                    |
| <b>a</b>  | Management . . . . .  |                              |  |   |                                    |
| <b>b</b>  | Legal . . . . .   | 14,983                       | 9,230                                  | 5,350   | 403                                |
| <b>c</b>  | Accounting . . . . .  | 14,150                       | 8,716                                  | 5,053   | 381                                |
| <b>d</b>  | Lobbying . . . . .  |                              |  |   |                                    |
| <b>e</b>  | Professional fundraising services. See Part IV, line 17 . . . . .   |                              |  |   |                                    |
| <b>f</b>  | Investment management fees . . . . .  |                              |  |   |                                    |
| <b>g</b>  | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .  | 90,693                       | 85,043                                 | 3,264   | 2,386                              |
| <b>12</b>   | Advertising and promotion . . . . .   | 1,885                        | 1,885                                  |   |                                    |
| <b>13</b>   | Office expenses . . . . .   | 17,227                       | 13,951                                 | 2,667   | 609                                |
| <b>14</b>   | Information technology . . . . .  | 3,061                        | 1,886                                  | 1,093   | 82                                 |
| <b>15</b>   | Royalties . . . . .   |                              |  |   |                                    |
| <b>16</b>   | Occupancy . . . . .   | 79,040                       | 67,856                                 | 8,940   | 2,244                              |
| <b>17</b>   | Travel . . . . .  |                              |  |   |                                    |
| <b>18</b>   | Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  |                              |  |   |                                    |
| <b>19</b>   | Conferences, conventions, and meetings . . . . .  | 29,093                       | 26,667                                 | 869   | 1,557                              |
| <b>20</b>   | Interest . . . . .  |                              |  |   |                                    |
| <b>21</b>   | Payments to affiliates . . . . .  |                              |  |   |                                    |
| <b>22</b>   | Depreciation, depletion, and amortization . . . . .   | 5,783                        | 5,577                                  | 190   | 16                                 |
| <b>23</b>   | Insurance . . . . .   | 6,930                        | 4,653                                  | 2,117   | 160                                |
| <b>24</b>   | Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)   |                              |  |   |                                    |
| <b>a</b>  | SPECIAL EVENTS AND MAIL   | 47,160                       | 28,301                                 |   | 18,859                             |
| <b>b</b>  | CREDIT CARD FEES  | 46,272                       | 7,546                                  |   | 38,726                             |
| <b>c</b>  | SHIPPING AND MATERIALS  | 22,555                       | 20,268                                 | 1,288   | 999                                |
| <b>d</b>  | OUTSIDE SERVICES  | 7,705                        | 6,522                                  | 805   | 378                                |
| <b>e</b>  | All other expenses  | 3,866                        | 1,098                                  | 1,098   | 1,670                              |
| <b>25</b>   | <b>Total functional expenses.</b> Add lines 1 through 24e   | 1,277,758                    | 1,070,063                              | 105,117                                       | 102,578                            |
| <b>26</b>   | <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                              |  |   |                                    |

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

|   |   | (A)                |           | (B)               |
|---|---|--------------------|-----------|-------------------|
|   |   | Beginning of year  |           | End of year       |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .  | 44,784             | <b>1</b>  | 45,304            |
|   | <b>2</b> Savings and temporary cash investments . . . . .   | 1,045,985          | <b>2</b>  | 1,052,669         |
|   | <b>3</b> Pledges and grants receivable, net . . . . .   | 7,019              | <b>3</b>  | 22,000            |
|   | <b>4</b> Accounts receivable, net . . . . .   | 2,618              | <b>4</b>  | 23,769            |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .  |                    | <b>5</b>  |                   |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . . |                    | <b>6</b>  |                   |
|   | <b>7</b> Notes and loans receivable, net . . . . .  |                    | <b>7</b>  |                   |
|   | <b>8</b> Inventories for sale or use . . . . .  | 33,235             | <b>8</b>  | 33,873            |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .  | 1,315              | <b>9</b>  | 0                 |
|   | <b>10a</b> Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D   | <b>10a</b> 190,386 |           |                   |
|   | <b>b</b> Less accumulated depreciation . . . . .  | <b>10b</b> 167,019 | 14,670    | <b>10c</b> 23,367 |
|   | <b>11</b> Investments—publicly traded securities . . . . .  | 129,717            | <b>11</b> | 169,404           |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .  |                    | <b>12</b> |                   |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .   |                    | <b>13</b> |                   |
|   | <b>14</b> Intangible assets . . . . .   |                    | <b>14</b> |                   |
|   | <b>15</b> Other assets. See Part IV, line 11 . . . . .  | 9,715              | <b>15</b> | 9,715             |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 1,289,058   | <b>16</b>          | 1,380,101 |                   |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .   | 44,219             | <b>17</b> | 41,304            |
|   | <b>18</b> Grants payable . . . . .  |                    | <b>18</b> |                   |
|   | <b>19</b> Deferred revenue . . . . .  |                    | <b>19</b> |                   |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .   |                    | <b>20</b> |                   |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .   |                    | <b>21</b> |                   |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .  |                    | <b>22</b> |                   |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .  |                    | <b>23</b> |                   |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .  |                    | <b>24</b> |                   |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .   | 53,360             | <b>25</b> | 90,433            |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .  | 97,579             | <b>26</b> | 131,737           |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>  |                    |           |                   |
|   | <b>27</b> Unrestricted net assets . . . . .   | 1,191,479          | <b>27</b> | 1,248,364         |
|   | <b>28</b> Temporarily restricted net assets . . . . .   |                    | <b>28</b> |                   |
|   | <b>29</b> Permanently restricted net assets . . . . .   |                    | <b>29</b> |                   |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>   |                    |           |                   |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .  |                    | <b>30</b> |                   |
|   | <b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .   |                    | <b>31</b> |                   |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .  |                    | <b>32</b> |                   |
| <b>33</b> Total net assets or fund balances . . . . .                         | 1,191,479   | <b>33</b>          | 1,248,364 |                   |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 1,289,058   | <b>34</b>          | 1,380,101 |                   |

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

|           |   |           |           |
|-----------|---|-----------|-----------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)   | <b>1</b>  | 1,294,906 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)  | <b>2</b>  | 1,277,758 |
| <b>3</b>  | Revenue less expenses Subtract line 2 from line 1   | <b>3</b>  | 17,148    |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b>  | 1,191,479 |
| <b>5</b>  | Net unrealized gains (losses) on investments  | <b>5</b>  | 39,737    |
| <b>6</b>  | Donated services and use of facilities  | <b>6</b>  |           |
| <b>7</b>  | Investment expenses   | <b>7</b>  |           |
| <b>8</b>  | Prior period adjustments  | <b>8</b>  |           |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)  | <b>9</b>  | 0         |
| <b>10</b> | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 1,248,364 |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

|           |  | Yes | No |
|-----------|--|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O  |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | No |
| <b>2b</b> | Were the organization's financial statements audited by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                | Yes |    |
| <b>2c</b> | If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O  | Yes |    |
| <b>3a</b> | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?   |     | No |
| <b>3b</b> | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits   |     |    |

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 04-2888848

**Name:** FREE SOFTWARE FOUNDATION INC

## Form 990, Part III, Line 4a

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|           |       |                |         |                        |               |         |
|-----------|-------|----------------|---------|------------------------|---------------|---------|
| <b>4a</b> | (Code | ) (Expenses \$ | 480,460 | including grants of \$ | ) (Revenue \$ | 1,625 ) |
|-----------|-------|----------------|---------|------------------------|---------------|---------|

THE EDUCATION AND OUTREACH PROGRAM ADVOCATES FOR COMPUTER USER FREEDOM THROUGH ONLINE AND IN-PERSON CAMPAIGNS, AND HELPS INDIVIDUALS WITH THE PRACTICAL DETAILS OF USING COMPUTERS IN AN ETHICAL MANNER THIS INCLUDES PUBLISHING EDUCATIONAL MATERIALS ABOUT HOW TO USE AND DEVELOP FREE SOFTWARE, WRITING ISSUE-FOCUSED ARTICLES AND ACTION ALERTS RELATED TO PERSONAL COMPUTING FREEDOM AND FREEDOM ON THE INTERNET, SPEAKING AT EVENTS, COORDINATING AND EMPOWERING VOLUNTEERS TO ADVOCATE FOR FREE SOFTWARE IN THEIR LOCAL COMMUNITIES, ANSWERING THOUSANDS OF EMAILS EACH YEAR FROM PEOPLE INTERESTED IN FREE SOFTWARE, AND ORGANIZING AN ANNUAL CONFERENCE THAT BRINGS THE FREE SOFTWARE COMMUNITY TOGETHER

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## Form 990, Part III, Line 4b

**4b** (Code ) (Expenses \$ 252,782 including grants of \$ ) (Revenue \$ )

THE GNU PROJECT DOES COLLABORATIVE DEVELOPMENT AND DISTRIBUTION OF AN OPERATING SYSTEM (OS) THAT RESPECTS USERS' FREEDOM GNU SOFTWARE IS LICENSED FREELY SO THAT USERS CAN RUN, SHARE, STUDY AND MODIFY IT HOWEVER IS BEST FOR THEM THE GNU SYSTEM IS USED MOST POPULARLY WITH THE KERNEL LINUX, FORMING THE GNU/LINUX OS USED ON MILLIONS OF COMPUTERS WORLDWIDE, INCLUDING THE MAJORITY OF WEB AND EMAIL SERVERS THE FSF SUPPORTS GNU WITH RESOURCES FOR COORDINATION, PLANNING, SOFTWARE DEVELOPMENT INFRASTRUCTURE, WEB AND DOWNLOAD HOSTING, COPYRIGHT STEWARDSHIP, PROGRAMMING WORK, AND PUBLIC PROMOTION

**Form 990, Part III, Line 4c**

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**4c** (Code ) (Expenses \$ 239,889 including grants of \$ ) (Revenue \$ 2,747 )

THE LICENSE EDUCATION PROGRAM ASSISTS DEVELOPERS AND USERS IN UNDERSTANDING SOFTWARE LICENSING AND DETERMINING WHICH SOFTWARE IS ETHICALLY SAFE FOR THEM TO USE IT ANSWERS QUESTIONS FROM THE PUBLIC, OFFERS GUIDANCE ON BEST PRACTICES, PUBLISHES ARTICLES ON FREE SOFTWARE LICENSING ISSUES, SENDS SPEAKERS TO EVENTS, INVESTIGATES AND RESOLVES VIOLATIONS OF THE GNU GENERAL PUBLIC LICENSE (GPL), LESSER GPL, AND GNU FREE DOCUMENTATION LICENSE, CERTIFIES HARDWARE PRODUCTS THAT RESPECT USER FREEDOM, AND PRESENTS CONTINUING LEGAL EDUCATION COURSES FOR LAWYERS

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**Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)**

(Code ) (Expenses \$ 96,932 including grants of \$ ) (Revenue \$ 73,568 )

OTHER PROGRAMS INCLUDE COMPILING AND MAINTAINING A DIRECTORY OF FREE SOFTWARE FOR ALL OPERATING SYSTEMS  
AT DIRECTORY FSF.ORG AND PUBLISHING PRINTED BOOKS AND SELLING CLOTHING RELATED TO THE USE OF AND  
ADVOCACY FOR FREE SOFTWARE

SCHEDULE A (Form 990 or 990EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

2015

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization FREE SOFTWARE FOUNDATION INC

Employer identification number

04-2888848

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi)
9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
10 An organization organized and operated exclusively to test for public safety
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations...
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
f Enter the number of supported organizations
g Provide the following information about the supported organization(s)

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year<br>(or fiscal year beginning in) ►   | (a)2011 | (b)2012   | (c)2013   | (d)2014   | (e)2015   | (f)Total  |
|--|---------|-----------|-----------|-----------|-----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any unusual grants.)   | 972,141 | 1,169,276 | 1,110,148 | 1,113,423 | 1,211,776 | 5,576,764 |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |         |           |           |           |           |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |         |           |           |           |           |           |
| <b>4 Total.</b> Add lines 1 through 3  | 972,141 | 1,169,276 | 1,110,148 | 1,113,423 | 1,211,776 | 5,576,764 |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |         |           |           |           |           | 297,025   |
| <b>6 Public support.</b> Subtract line 5 from line 4   |         |           |           |           |           | 5,279,739 |

**Section B. Total Support**

| Calendar year<br>(or fiscal year beginning in) ►  | (a)2011 | (b)2012   | (c)2013   | (d)2014   | (e)2015           | (f)Total  |
|---|---------|-----------|-----------|-----------|-------------------|-----------|
| <b>7</b> Amounts from line 4  | 972,141 | 1,169,276 | 1,110,148 | 1,113,423 | 1,211,776         | 5,576,764 |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 10,352  | 464       | 669       | 1,343     | 5,190             | 18,018    |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                             |         |           |           |           |                   |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)                               |         |           |           |           |                   |           |
| <b>11 Total support.</b> Add lines 7 through 10   |         |           |           |           |                   | 5,594,782 |
| <b>12</b> Gross receipts from related activities, etc. (see instructions)   |         |           |           |           | <b>12</b> 507,540 |           |

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

|  |           |         |
|--|-----------|---------|
| <b>14</b> Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) | <b>14</b> | 94.370% |
| <b>15</b> Public support percentage for 2014 Schedule A, Part II, line 14                        | <b>15</b> | 93.180% |

- 16a 33 1/3% support test—2015.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.
- b 33 1/3% support test—2014.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.
- 17a 10%-facts-and-circumstances test—2015.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.
- b 10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year<br>(or fiscal year beginning in) ►  | (a)2011 | (b)2012 | (c)2013 | (d)2014 | (e)2015 | (f)Total |
|---|---------|---------|---------|---------|---------|----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  |         |         |         |         |         |          |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose |         |         |         |         |         |          |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |         |         |         |         |         |          |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |         |         |         |         |         |          |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |         |         |         |         |         |          |
| <b>6 Total.</b> Add lines 1 through 5   |         |         |         |         |         |          |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |         |         |         |         |         |          |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |         |         |         |         |         |          |
| <b>c</b> Add lines 7a and 7b  |         |         |         |         |         |          |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |         |         |         |         |         |          |

**Section B. Total Support**

| Calendar year<br>(or fiscal year beginning in) ►  | (a)2011 | (b)2012 | (c)2013 | (d)2014 | (e)2015 | (f)Total |
|---|---------|---------|---------|---------|---------|----------|
| <b>9</b> Amounts from line 6  |         |         |         |         |         |          |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |         |         |         |         |         |          |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |         |         |         |         |         |          |
| <b>c</b> Add lines 10a and 10b  |         |         |         |         |         |          |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on     |         |         |         |         |         |          |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)                                 |         |         |         |         |         |          |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)  |         |         |         |         |         |          |

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶

**Section C. Computation of Public Support Percentage**

|  |           |  |
|--|-----------|--|
| <b>15</b> Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> |  |
| <b>16</b> Public support percentage from 2014 Schedule A, Part III, line 15                      | <b>16</b> |  |

**Section D. Computation of Investment Income Percentage**

|  |           |  |
|--|-----------|--|
| <b>17</b> Investment income percentage for <b>2015</b> (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> |  |
| <b>18</b> Investment income percentage from <b>2014</b> Schedule A, Part III, line 17                        | <b>18</b> |  |

**19a 33 1/3% support tests—2015.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

**b 33 1/3% support tests—2014.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>  |     |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>   |     |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>   |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>  |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>   |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>  |     |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
| <b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?  |     |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part II of Schedule L (Form 990).</i>   |     |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer b below.</i>   |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>   |     |    |
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?  |     |    |
| <b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?   |     |    |
| <b>b</b> A family member of a person described in (a) above?   |     |    |
| <b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>  |     |    |

**Part IV Supporting Organizations** (continued)**Section B. Type I Supporting Organizations**

- 1** Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*

|          | Yes | No |
|----------|-----|----|
| <b>1</b> |     |    |
| <b>2</b> |     |    |

**Section C. Type II Supporting Organizations**

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*

|          | Yes | No |
|----------|-----|----|
| <b>1</b> |     |    |

**Section D. All Type III Supporting Organizations**

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).*
- 3** By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.*

|          | Yes | No |
|----------|-----|----|
| <b>1</b> |     |    |
| <b>2</b> |     |    |
| <b>3</b> |     |    |

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**)
- a**  The organization satisfied the Activities Test. Complete **line 2** below.
- b**  The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c**  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).
- 2** Activities Test **Answer (a) and (b) below.**

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*
- 3** Parent of Supported Organizations **Answer (a) and (b) below.**
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*
- b** Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

|           | Yes | No |
|-----------|-----|----|
| <b>2a</b> |     |    |
| <b>2b</b> |     |    |
| <b>3a</b> |     |    |
| <b>3b</b> |     |    |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A - Adjusted Net Income**

|   | (A) Prior Year | (B) Current Year (optional) |
|---|----------------|-----------------------------|
| <b>1</b> Net short-term capital gain  | <b>1</b>       |                             |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b>       |                             |
| <b>3</b> Other gross income (see instructions)  | <b>3</b>       |                             |
| <b>4</b> Add lines 1 through 3  | <b>4</b>       |                             |
| <b>5</b> Depreciation and depletion   | <b>5</b>       |                             |
| <b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | <b>6</b>       |                             |
| <b>7</b> Other expenses (see instructions)  | <b>7</b>       |                             |
| <b>8</b> <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)   | <b>8</b>       |                             |

**Section B - Minimum Asset Amount**

|   | (A) Prior Year | (B) Current Year (optional) |
|---|----------------|-----------------------------|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year) | <b>1</b>       |                             |
| <b>a</b> Average monthly value of securities  | <b>1a</b>      |                             |
| <b>b</b> Average monthly cash balances  | <b>1b</b>      |                             |
| <b>c</b> Fair market value of other non-exempt-use assets   | <b>1c</b>      |                             |
| <b>d</b> <b>Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b>      |                             |
| <b>e</b> <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI) _____                                     |                |                             |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets   | <b>2</b>       |                             |
| <b>3</b> Subtract line 2 from line 1d   | <b>3</b>       |                             |
| <b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)                                 | <b>4</b>       |                             |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)   | <b>5</b>       |                             |
| <b>6</b> Multiply line 5 by .035  | <b>6</b>       |                             |
| <b>7</b> Recoveries of prior-year distributions   | <b>7</b>       |                             |
| <b>8</b> <b>Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>       |                             |

**Section C - Distributable Amount**

|   |          | Current Year |
|---|----------|--------------|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)  | <b>1</b> |              |
| <b>2</b> Enter 85% of line 1  | <b>2</b> |              |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)   | <b>3</b> |              |
| <b>4</b> Enter greater of line 2 or line 3  | <b>4</b> |              |
| <b>5</b> Income tax imposed in prior year   | <b>5</b> |              |
| <b>6</b> <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)   | <b>6</b> |              |
| <b>7</b> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) <input type="checkbox"/> |          |              |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

| <b>Section D - Distributions</b>  | <b>Current Year</b> |
|---|---------------------|
| <b>1</b> Amounts paid to supported organizations to accomplish exempt purposes  |                     |
| <b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity    |                     |
| <b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations  |                     |
| <b>4</b> Amounts paid to acquire exempt-use assets  |                     |
| <b>5</b> Qualified set-aside amounts (prior IRS approval required)  |                     |
| <b>6</b> Other distributions (describe in Part VI) See instructions   |                     |
| <b>7 Total annual distributions.</b> Add lines 1 through 6  |                     |
| <b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions |                     |
| <b>9</b> Distributable amount for 2015 from Section C, line 6   |                     |
| <b>10</b> Line 8 amount divided by Line 9 amount  |                     |

| <b>Section E - Distribution Allocations (see instructions)</b>   | <b>(i)<br/>Excess Distributions</b> | <b>(ii)<br/>Underdistributions<br/>Pre-2015</b> | <b>(iii)<br/>Distributable<br/>Amount for 2015</b> |
|--|-------------------------------------|---|--|
| <b>1</b> Distributable amount for 2015 from Section C, line 6  |                                     |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)   |                                     |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2015   |                                     |   |  |
| <b>a</b>   |                                     |   |  |
| <b>b</b>   |                                     |   |  |
| <b>c</b>   |                                     |   |  |
| <b>d</b> From 2013. . . . .  |                                     |   |  |
| <b>e</b> From 2014. . . . .  |                                     |   |  |
| <b>f Total</b> of lines 3a through e   |                                     |   |  |
| <b>g</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>h</b> Applied to 2015 distributable amount  |                                     |   |  |
| <b>i</b> Carryover from 2010 not applied (see instructions)  |                                     |   |  |
| <b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f   |                                     |   |  |
| <b>4</b> Distributions for 2015 from Section D, line 7   |                                     |   |  |
| \$ _____   |                                     |   |  |
| <b>a</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>b</b> Applied to 2015 distributable amount  |                                     |   |  |
| <b>c</b> Remainder Subtract lines 4a and 4b from 4   |                                     |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions) |                                     |   |  |
| <b>6</b> Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)                        |                                     |   |  |
| <b>7 Excess distributions carryover to 2016.</b> Add lines 3j and 4c   |                                     |   |  |
| <b>8</b> Breakdown of line 7   |                                     |   |  |
| <b>a</b>   |                                     |   |  |
| <b>b</b>   |                                     |   |  |
| <b>c</b> Excess from 2013. . . . .   |                                     |   |  |
| <b>d</b> From 2014. . . . .  |                                     |   |  |
| <b>e</b> From 2015. . . . .  |                                     |   |  |

**Part VI Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

**SCHEDULE D**  
(Form 990)

**Supplemental Financial Statements**

OMB No 1545-0047  
**2015**  
Open to Public Inspection

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization: FREE SOFTWARE FOUNDATION INC  
Employer identification number: 04-2888848

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number and aggregate values. Rows 5-6 for questions about donor advised funds and grant purposes.

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Questions 1-9 regarding conservation easements, including purpose, monitoring, and reporting requirements.

Table titled 'Held at the End of the Year' with rows 2a, 2b, 2c, 2d.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Questions 1a-2 regarding reporting requirements for art and historical treasures collections.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table
c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
a Board designated or quasi-endowment
b Permanent endowment
c Temporarily restricted endowment
The percentages on lines 2a, 2b, and 2c should equal 100%

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
(i) unrelated organizations
(ii) related organizations
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds

Table with 3 columns: Question, Yes, No. Rows: 3a(i) unrelated organizations, 3a(ii) related organizations, 3b If "Yes" on 3a(ii)...

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total.



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

|          |   |           |           |           |
|----------|---|-----------|-----------|-----------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                      |           | <b>1</b>  | 1,365,632 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12                                      |           |           |           |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .  | <b>2a</b> | 39,737    |           |
| <b>b</b> | Donated services and use of facilities . . . . .  | <b>2b</b> |           |           |
| <b>c</b> | Recoveries of prior year grants . . . . .   | <b>2c</b> |           |           |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .  | <b>2d</b> |           |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   |           | <b>2e</b> | 39,737    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |           | <b>3</b>  | 1,325,895 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                                    |           |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                              | <b>4a</b> |           |           |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .  | <b>4b</b> | -30,989   |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   |           | <b>4c</b> | -30,989   |
| <b>5</b> | Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . . |           | <b>5</b>  | 1,294,906 |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

|          |  |           |           |           |
|----------|--|-----------|-----------|-----------|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                     |           | <b>1</b>  | 1,308,747 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25   |           |           |           |
| <b>a</b> | Donated services and use of facilities . . . . .   | <b>2a</b> |           |           |
| <b>b</b> | Prior year adjustments . . . . .   | <b>2b</b> |           |           |
| <b>c</b> | Other losses . . . . .   | <b>2c</b> |           |           |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .   | <b>2d</b> | 30,989    |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  |           | <b>2e</b> | 30,989    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   |           | <b>3</b>  | 1,277,758 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                                       |           |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b> |           |           |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .   | <b>4b</b> |           |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  |           | <b>4c</b> | 0         |
| <b>5</b> | Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . . |           | <b>5</b>  | 1,277,758 |

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

| Return Reference          | Explanation |
|---------------------------|-------------|
| See Additional Data Table |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |

**Part XIII** Supplemental Information *(continued)*

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |
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|                  |             |
|                  |             |
|                  |             |

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 04-2888848

**Name:** FREE SOFTWARE FOUNDATION INC

## Supplemental Information

| Return Reference  | Explanation   |
|-------------------|---|
| PART X, LINE<br>2 | THE ORGANIZATION ADOPTED TOPIC 740 OF THE FASB ACCOUNTING STANDARDS CODIFICATION (ASC 740) RELATING TO THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AS REQUIRED BY THIS TOPIC, THE ORGANIZATION HAS EVALUATED ITS TAX POSITIONS, APPLYING A "MORE LIKELY THAN NOT" STANDARD, AND BELIEVES THAT THERE WOULD BE NO MATERIAL CHANGES TO THE RESULTS OF ITS OPERATIONS OR FINANCIAL POSITION AS A RESULT OF AN AUDIT BY THE APPLICABLE TAXING AUTHORITIES, FEDERAL OR STATE |

## Supplemental Information

| Return Reference                           | Explanation                          |
|--|--------------------------------------|
| PART XI, LINE<br>4B - OTHER<br>ADJUSTMENTS | COST OF INVENTORY SHIPPED (\$30,989) |

## Supplemental Information

| Return Reference                               | Explanation                        |
|--|------------------------------------|
| PART XII,<br>LINE 2D -<br>OTHER<br>ADJUSTMENTS | COST OF INVENTORY SHIPPED \$30,989 |

**SCHEDULE O  
(Form 990 or  
990-EZ)**

Department of the  
Treasury  
Internal Revenue  
Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

**2015**

**Open to Public  
Inspection**

Name of the organization  
FREE SOFTWARE FOUNDATION INC

Employer identification number

04-2888848

**990 Schedule O, Supplemental Information**

| Return Reference                               | Explanation  |
|--|--|
| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 11 | FORM 990 WAS EMAILED FOR REVIEW BY ALL DIRECTORS OF THE ORGANIZATION BEFORE FILING |

**990 Schedule O, Supplemental Information**

| Return Reference                                | Explanation  |
|---|--|
| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 12C | ALL RELEVANT PARTIES ARE REQUIRED TO READ AND SIGN THE POLICY ANNUALLY |

**990 Schedule O, Supplemental Information**

| Return Reference                               | Explanation   |
|--|---|
| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 15 | AN ANALYSIS COMPARING LOCAL AND NATIONAL COMPENSATION OF TOP MANAGEMENT AND KEY EMPLOYEES IS PERFORMED BY THE DIRECTORS |

## 990 Schedule O, Supplemental Information

| Return Reference                               | Explanation   |
|--|---|
| FORM 990,<br>PART VI,<br>SECTION C,<br>LINE 19 | FINANCIAL STATEMENTS ARE ATTACHED TO THE MA FORM PC FILED WITH THE ATTORNEY GENERAL'S OFFICE THIS FORM IS OPEN TO PUBLIC INSPECTION GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE NOT AVAILABLE TO THE PUBLIC, BUT ARE AVAILABLE UPON REQUEST |