


Form **990EZ**


Short Form
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for the latest information.

OMB No. 1545-1150

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 07-01-2018 , and ending 06-30-2019
B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☒ Amended return
☐ Application pending

C Name of organization
NET Foundation

Number and street (or P. O. box, if mail is not delivered to street address) Room/suite
One Microsoft Way

City or town, state or province, country, and ZIP or foreign postal code
Redmond, WA 98052

D Employer identification number
47-2119192
E Telephone number
(425) 705-1008
F Group Exemption Number ▶

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ dotnetfoundation.org

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(6) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 38,797

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	38,582
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	0
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0
Expenses	c	Less: direct expenses from gaming and fundraising events	6c	0
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	0
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	215
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	38,797
	10	Grants and similar amounts paid (list in Schedule O)	10	1,653
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
Net Assets	13	Professional fees and other payments to independent contractors	13	33,494
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	68,221
	17	Total expenses. Add lines 10 through 16 ▶	17	103,368
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-64,571
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	148,071
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	83,500

Check if the organization used Schedule O to respond to any question in this Part II ☒

Part III	Statement of Program Service Accomplishments (see the instructions for Part III)	Expenses
Check if the organization used Schedule O to respond to any question in this Part III . . <input type="checkbox"/>		(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
What is the organization's primary exempt purpose?		
The .NET Foundation promotes the interests of the .NET programming community, including developers, independent software vendors and platform providers.		
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		

32 Total program service expenses (add lines 28a through 31a)

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

Form **990-EZ** (2018)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☒

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	Yes	
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		No
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b	Did the organization file Form 1120-POL for this year?	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	0
b	Gross receipts, included on line 9, for public use of club facilities	39b	0
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ <u>Miklos Barkoczi</u> Telephone no. ▶ <u>(425) 705-1008</u>		
	Located at ▶ <u>One Microsoft Way Redmond, WA</u> ZIP + 4 ▶ <u>98052</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	No
	If "Yes," enter the name of the foreign country: ▶ _____		
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c	At any time during the calendar year, did the organization maintain an office outside the U.S.?	Yes	No
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	Yes	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
c	Did the organization receive any payments for indoor tanning services during the year?		No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		No
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		No

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	No

Part VI Section 501(c)(3) organizations only
All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51.
Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
49b	If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000 ► _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000. ► _____

52 Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A ► ☐ **Yes** ☐ **No**

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

Sign Here	***** Signature of officer		2020-10-23 Date	
	Miklos Barkoczi Treasurer Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name Jennifer Haddon CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P02034437
	Firm's name ► Jones & Associates PLLC CPAS			Firm's EIN ► 82-5107131
	Firm's address ► 17544 Midvale Ave N Ste 100 Shoreline, WA 98133			Phone no. (206) 525-5261

May the IRS discuss this return with the preparer shown above? See instructions ► ☒ **Yes** ☐ **No**

Additional Data

Software ID: 18007218
Software Version: 2018v3.1
EIN: 47-2119192
Name: NET Foundation

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
28 The .NET Foundation provides the following services in support of the projects assigned to it. Project Guidance and Mentoring: New .NET projects joining the Foundation get mentorship to help with expertise in running an open source community and access to other developers currently looking after .NET open source projects. We work with project leads to help ensure that the project grows into a vibrant and welcoming community and help share knowledge on best practices in running a friendly, collaborative and innovative open source community. IP and Legal: We help projects organize and manage their IP assignments as well as provide infrastructure for tracking a common, simple, Contribution License Agreement across all .NET Foundation projects. We can help in ensuring people respect the open source licenses and trademarks of projects assigned to the .NET Foundation and we can provide access to advice on legal issues affecting projects in the .NET Foundation. Technical Support: We provide a number of technical support services for our projects including Authenticode code-signing of binaries and installers, binary distribution management, forums, hosting, shared secret storage, online and phone conferencing as well as document collaboration facilities and access to software. Marketing and Communications: The .NET Foundation works with Microsoft and the broader industry to increase the exposure of open source projects in the .NET community and the .NET Foundation. The .NET Foundation provides access to these resources to projects and looks to promote the activities of our communities. Financial Support: The .NET Foundation is not a grant funding body, but the .NET Foundation can help projects accept, invoice and process donations in-kind or earmarked donations on behalf of the individual projects. As a US tax-exempt non-profit organization (501(c)(6)), there are some limits on what projects can do with those assets, but the Foundation will work with the project to ensure funds are spent appropriately. When running events such as meet-ups and conferences, the Foundation can also work with projects to create ticket selling accounts, arrange contracts with venues etc. Donations typically cover activities including hosting expenses, travel expenses to attend conferences/meet-ups, promotional items for the project, sponsoring or organizing a conference/meet-up. (Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a	

Form 990EZ, Part IV — List of Officers, Directors, Trustees, and Key Employees

(list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Jay Schmelzer President	1.00	0		
Martin Woodward Vice President	2.00	0		
Miklos Barkoczi Treasurer	8.00	0		
Ben Adams Director	4.00	0		
Sara Chipps Director	4.00	0		
Iris Classon Director	4.00	0		
Miguel de Icaza Director	1.00	0		
Phil Haack Director	4.00	0		
Scott Hunter Executive Dir.	1.00	0		
Beth Massi Director	12.00	0		
Oren Novotny Director	3.00	0		
Rachel Reese Director	1.00	0		
Jon Skeet Director	1.00	0		
Jon Galloway Executive Dir.	40.00	0		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service
Name of the organization
NET Foundation

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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Employer identification number

47-2119192

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue.1	Royalty \$215

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.1001	Advertising and Promotion \$1413

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.1005	Travel \$283

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.1007	Conferences, Conventions, and Meetings \$214

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.1	Meetups \$32531

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.2	Online Services/Subscriptions \$30568

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.3	Taxes, licenses and fees \$2852

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.4	Hosting \$356

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses.5	Other \$4

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets.1005	Accounts Receivable - Beginning \$0 Accounts Receivable - Ending \$13922

990 Schedule O, Supplemental Information

Return Reference	Explanation
Changes to Organizing or Governing Documents	.NET Foundation amended its Bylaws and Articles of Incorporation to expand the Board of Directors from three to seven. As well as, allow for a community elected board.