

1120

2013/14

U.S. Corporation Income Tax Return

Form Department of the Treasury Internal Revenue Service

For calendar year 2013 or tax year beginning 07/01, 2013, ending 06/30, 2014

OMB No. 1545-0123

2013

- A Check if: 1a Consolidated return (attach Form 851) 1b Life/nonlife consolidated return 2 Personal holding co. (attach Sch. PH) 3 Personal service corp. (see instructions) 4 Schedule M-3 attached

Information about Form 1120 and its separate instructions is at www.irs.gov/form1120. Name: THE OPEN AFS FOUNDATION, INC. Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, or province, country and ZIP or foreign postal code

B Employer identification number: 7 C Date incorporated: 05/20/2013 D Total assets (see instructions): \$13,240 E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Table with 36 rows for income and deductions. Columns include line numbers, descriptions, and amounts. Total income is 0, total deductions is 0, and taxable income is 0.

Sign Here

Signature of officer: [Signature] Date: 1/24/2015 Title: Executive Director

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

Paid Preparer Only

Print/Type preparer's name, Preparer's signature, Date, Firm's name, Firm's address, Firm's EIN, Phone no., Check if self-employed, PTIN

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q

Form 1120 (2013)

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	0	70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	0	80	
3 Dividends on debt-financed stock of domestic and foreign corporations	0	see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	0	42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	0	48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs	0	70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs	0	80	
8 Dividends from wholly owned foreign subsidiaries	0	100	
9 Total. Add lines 1 through 8. See instructions for limitation			0
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	0	100	
11 Dividends from affiliated group members	0	100	
12 Dividends from certain FSCs	0	100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	0		
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	0		
15 Foreign dividend gross-up	0		
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3	0		
17 Other dividends	0		
18 Deduction for dividends paid on certain preferred stock of public utilities			0
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4	0		
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			0

Schedule J Tax Computation and Payment (see instructions)

Part I—Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>		
3	Alternative minimum tax (attach Form 4626)		2	0
4	Add lines 2 and 3		3	0
5a	Foreign tax credit (attach Form 1118)		4	0
b	Credit from Form 8834 (see instructions)	5a	0	0
c	General business credit (attach Form 3800)	5b	0	
d	Credit for prior year minimum tax (attach Form 8827)	5c	0	
e	Bond credits from Form 8912	5d	0	
6	Total credits. Add lines 5a through 5e	5e	0	
7	Subtract line 6 from line 4		6	0
8	Personal holding company tax (attach Schedule PH (Form 1120))		7	0
9a	Recapture of investment credit (attach Form 4255)		8	0
b	Recapture of low-income housing credit (attach Form 8611)	9a	0	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9b	0	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9c	0	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9d	0	
f	Other (see instructions—attach statement)	9e	0	
10	Total. Add lines 9a through 9f	9f	0	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		10	0
			11	0

Part II—Payments and Refundable Credits

12	2012 overpayment credited to 2013		12	0
13	2013 estimated tax payments		13	0
14	2013 refund applied for on Form 4466		14	0
15	Combine lines 12, 13, and 14		15	0
16	Tax deposited with Form 7004		16	0
17	Withholding (see instructions)		17	0
18	Total payments. Add lines 15, 16, and 17.		18	0
19	Refundable credits from:			
a	Form 2439			
b	Form 4136	19a	0	
c	Form 8827, line 8c	19b	0	
d	Other (attach statement—see instructions)	19c	0	
20	Total credits. Add lines 19a through 19d	19d	0	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		20	0
			21	0

Schedule K Other Information (see instructions)

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

Schedule K Other Information continued (see instructions)

5 At the end of the tax year, did the corporation:

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

Yes No table with 'X' in No column

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

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

Yes No table with 'X' in No column

Table with columns: (i) Name of Entity, (ii) Employer Identification Number (if any), (iii) Country of Organization, (iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.

Yes No table with 'X' in No column

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned and (ii) Owner's country (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached

Yes No table with 'X' in No column

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year \$
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer)

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here. If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) \$
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year \$

14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.

15a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099?
b If "Yes," did or will the corporation file required Forms 1099?

16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?

17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?

18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?

Yes No table with 'X' marks in various columns

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable		22,570		13,240
b Less allowance for bad debts	0			
3 Inventories	(0)	0	(0)	
4 U.S. government obligations		0		0
5 Tax-exempt securities (see instructions)		0		0
6 Other current assets (attach statement)		0		0
7 Loans to shareholders		0		0
8 Mortgage and real estate loans		0		0
9 Other investments (attach statement)		0		0
10a Buildings and other depreciable assets		0		0
b Less accumulated depreciation	0			0
11a Depletable assets	(0)	0	(0)	0
b Less accumulated depletion	0			0
12 Land (net of any amortization)	(0)	0	(0)	0
13a Intangible assets (amortizable only)		0		0
b Less accumulated amortization	0			0
14 Other assets (attach statement)	(0)	0	(0)	0
15 Total assets		22,570		13,240
Liabilities and Shareholders' Equity				
16 Accounts payable		0		0
17 Mortgages, notes, bonds payable in less than 1 year		0		0
18 Other current liabilities (attach statement)		0		0
19 Loans from shareholders		0		0
20 Mortgages, notes, bonds payable in 1 year or more		0		0
21 Other liabilities (attach statement)		0		0
22 Capital stock: a Preferred stock		0		0
b Common stock	0		0	
23 Additional paid-in capital		0		0
24 Retained earnings—Appropriated (attach statement)		0		0
25 Retained earnings—Unappropriated		0		0
26 Adjustments to shareholders' equity (attach statement)		0		0
27 Less cost of treasury stock		0		0
28 Total liabilities and shareholders' equity		22,570		13,240

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

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

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

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

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

04/18/15

Open PFS Foundation

Fiscal 2013/14

06/30/13	Carry over cash	+19,500	
	<small>from Elders</small> Beck + Thomas escrow	+ 3,000	22,500
" "	Beck + Thomas invoice	- 350	22,220
	<small>from RM</small> Lou Pieri payroll March invoice	- 1,248	20,972
	<small>from RM</small> " " " April "	- 5,733	15,239
	Payment Elders' Conf. fund		
	for escrow	+ 3,000	18,239
	Payment Elders' Conf. fund		
	for Lou Pieri March invoice	+ 1,248 ✓	19,487
	Roman personal check	+ 100	19,587
	Reimb. Roman	- 100	19,487
	Reimb. Roman legal exp. Apr.	- 5,733	13,754
	Lou Pieri invoice May	- 348	13,386
	Lou Pieri invoice June	- 789	12,597
	Lou Pieri "pending"	- 1,033	11,534
12/30/13	check to Lou Pieri	- 175	11,359
6/20/14	incorporation fee	- 850	10,509

PNC Balance: \$10,590

Remaining escrow: \$2,650

13,159 ✓

Subject: Re: [Foundation] Tax Return

Fiscal 07/14-06/15

07/13-06/14

Date: Friday, November 21, 2014 at 2:10:48 PM Eastern Standard Time

From: Roman Mitz (sent by foundation-admin@openafs.org <foundation-admin@openafs.org>)

To: foundation@openafs.org

Month - Open Balance - Ending Balance

7/2013 - 13,439.46 - 12,649.71

11/2013 - 12,649.71 - 11,616.21

12/2013 - 11,616.21 - 11,440.71

6/2014 - 11,440.71 - 10,590.71

These were the only months with activity for this fiscal year.

On Fri, Nov 21, 2014 at 1:47 PM, Roman Mitz <rmitz@rmitz.org> wrote:
10,590.71

Which also happens to be the current balance. The \$850 filing fee was paid that month.

On Tue, Nov 18, 2014 at 5:55 PM, E. Margarete Ziemer <emziemer@sinenomine.net> wrote:
Hi, Roman,

I am completing the tax return covering 07/01/13-06/30/14. Could you please look up what the exact amount was that we had in the account on 06/30/14? I think I have everything else. Once you send me that number, I will finish and send to you for review and signature. Thanks.

Margarete

E. Margarete Ziemer

Cell: +1.703.932.1700

Elders
 RM
 Loan
 +3000

AFS
 B+T
 B+T Inv.
 \$350
 -350

RM
 Loan
 1248

RM
 Loan
 Apr.
 5733

Elders
 RM
 1248

Elders
 RM
 1248

✓ AFS
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 3000
 <-3000>

AFS
 RM
 1248
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AFS
 Loan
 5733
 -5733

AFS
 Loan
 398
 -398

AFS
 Loan
 789
 -789

AFS
 Loan
 1033
 12649

AFS
 Loan
 175
 -175

AFS
 RS
 Monthly
 850
 -850
 11616

10.590

Subject: Fwd: [Foundation] Foundation website, part 2
Date: Thursday, April 16, 2015 at 9:29:56 AM Eastern Daylight Time
From: Roman Mitz (sent by rwmitz@gmail.com <rwmitz@gmail.com>)
To: E. Margarete Ziemer

Let me know if you need to go over the details.

----- Forwarded message -----

From: Roman Mitz <rmitz@rmitz.org>
Date: Fri, Nov 14, 2014 at 10:07 AM
Subject: Re: [Foundation] Foundation website, part 2
To: "foundation@openafs.org" <foundation@openafs.org>
Cc: Andrew Deason <adeason@sinenomine.net>, Michael Meffie <mmeffie@sinenomine.net>

PNC Bank. Here's the ledger I provided last time:

Account ledger:

Payments outside PNC account:

Open Escrow account with Beck & Thomas - \$3000 from Roman

Total lawyer services from Beck and Thomas paid from Escrow account: \$350

Total in Escrow account remaining: \$2,650

"And: Escrow")

Payments from Roman to Lou P.

\$1248 - March work invoice

\$5733 - April work invoice

Payments from OpenAFS Elders (Conference funds) to Roman (not CMU account):

\$3000 for Escrow account

\$1248 for March work invoice

"Loans"

Total transfers in to PNC Account:

\$100 - Roman's Personal Check to open account

\$19570.46 - Transfer from CMU closing out CMU holding account.

Transfers from PNC account:

\$100 - Reimbursement for Roman opening account

\$5733 - Reimbursement for Roman's funding of legal expenses (April)

\$398 - Lou May invoice

\$789.75 - Lou June invoice

Balance as used to share for conf:

\$12649.71

Pending payments to Lou P.

\$1033.50

Current balance (after latest payment)

\$11616.21

Since this was posted, there were two checks written.

\$175.50 12/23/2013 - Final payment to Lou Proseri

\$850 6/20/2014 - Payment for IRS Non-Profit Filing Fee

Current PNC Bank Balance: \$10,590.71

In addition to the bank balance, we also control the remaining amount in Escrow at Beck&Thomas. This amounts to the \$2650 above. So

\$13240.71

Roman.