

Form **990** **Return of Organization Exempt From Income Tax** OMB No. 1545-0047

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/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2021**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 01-01-2021, and ending 12-31-2021

B Check if applicable:  Address change  Name change  Initial return  Final return/terminated  Amended return  Application pending

C Name of organization: THE LINUX FOUNDATION

D Employer identification number: 46-0503801

E Telephone number: (415) 723-9709

G Gross receipts \$ 139,974,266

F Name and address of principal officer: JAMES ZEMLIN, 548 MARKET ST PMB 57274, SAN FRANCISCO, CA 941045401

H(a) Is this a group return for subordinates?  Yes  No

H(b) Are all subordinates included?  Yes  No

H(c) Group exemption number

I Tax-exempt status:  501(c)(3)  501(c) ( 6 ) (insert no.)  4947(a)(1) or  527

J Website: LINUXFOUNDATION.ORG

K Form of organization:  Corporation  Trust  Association  Other

L Year of formation: 2003

M State of legal domicile: OR

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE LINUX FOUNDATION SUPPORTS THE CREATION OF SUSTAINABLE OPEN SOURCE ECOSYSTEMS BY PROVIDING FINANCIAL AND INTELLECTUAL RESOURCES, INFRASTRUCTURE, EVENTS, TRAINING, AND SUPPORTING PROGRAMS TO PROGRESS OPEN INNOVATION. WORKING TOGETHER WITH ITS MEMBERS AND COMMUNITIES OF OPEN SOURCE ENGINEERS, THE LINUX FOUNDATION AND ITS PROJECTS FORM THE MOST AMBITIOUS AND SUCCESSFUL INVESTMENT IN THE CREATION OF SHARED TECHNOLOGY.			
	2 Check this box <input type="checkbox"/>			
	3	Number of voting members of the governing body (Part VI, line 1a)	25	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	24	
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	261	
	6	Total number of volunteers (estimate if necessary)	0	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	2,642	
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0	
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	0	0
	9	Program service revenue (Part VIII, line 2g)	105,955,154	139,476,668
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	470,593	494,956
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,453	2,642
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		106,429,200	139,974,266	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	49,386,990	59,791,694
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25)	0	0
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	46,163,848	53,949,059	
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	95,550,838	113,740,753	
19	Revenue less expenses. Subtract line 18 from line 12	10,878,362	26,233,513	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	108,874,172	142,044,874
	21	Total liabilities (Part X, line 26)	36,685,862	43,564,615
22	Net assets or fund balances. Subtract line 21 from line 20	72,188,310	98,480,259	

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.

Signature of officer: JIM ZEMLIN EXECUTIVE DIRECTOR

Date: 2022-11-10

**Paid Preparer Use Only**

Print/Type preparer's name: HOFFMAN STEWART & SCHMIDT PC

Preparer's signature: [Signature]

Date: [Date]

Check  if self-employed

PTIN: P00075883

Firm's EIN: 93-0743240

Firm's address: 3 CENTERPOINTE DRIVE SUITE 300 LAKE OSWEGO, OR 970358663

Phone no. (503) 220-5900

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE LINUX FOUNDATION SUPPORTS THE CREATION OF SUSTAINABLE OPEN SOURCE ECOSYSTEMS BY PROVIDING FINANCIAL AND INTELLECTUAL RESOURCES, INFRASTRUCTURE, EVENTS, TRAINING, AND SUPPORTING PROGRAMS TO PROGRESS OPEN INNOVATION. (SEE CONTINUATION ON SCHEDULE O).WORKING TOGETHER WITH ITS MEMBERS AND COMMUNITIES OF OPEN SOURCE ENGINEERS, THE LINUX FOUNDATION AND ITS PROJECTS FORM THE MOST AMBITIOUS AND SUCCESSFUL INVESTMENT IN THE CREATION OF SHARED TECHNOLOGY.

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 \$ including grants of \$ ) (Revenue \$ )
THE THREE LARGEST PROGRAM SERVICES IN 2021 WERE PROJECT AND EVENTS, TRAINING AND MEMBERSHIP. PROJECT AND EVENTS PROGRAM FACILITATED EVENTS FOR OVER 90K+ ATTENDEES AND 3K+ SPEAKERS FROM 15K+ ORGANIZATIONS ACROSS 192 COUNTRIES PARTICIPATED IN 157 EVENTS EITHER PHYSICALLY OR VIRTUALLY AND ADDED 124 NEW PROJECTS TO THE FOUNDATION IN 2021. OUT TRAINING PROGRAM SURPASSED 2 MILLION TRAINEES ON OUR ELEARNING PLATFORMS WITH A 30% INCREASE IN REVENUE, 30 NEW COURSES, 40 MAJOR UPDATES, AND 50,000 CERTIFICATES ISSUED.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses

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Part IV Checklist of Required Schedules

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III
6 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? If "Yes," complete Schedule D, Part I
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

Table with 3 columns: Question ID, Yes, No. Contains rows 1-8 with 'No' or 'Yes' responses.

<i>complete Schedule D, Part III</i>		
9	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
10	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
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.	
11a	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
11b	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
11c	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
11d	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
11e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	Yes
11f	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
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	No
12b	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>	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	Yes
14b	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>	Yes
15	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
16	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
17	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
18	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
19	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
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	No
20b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	No

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Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		

b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .	28a		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV . . . . .	28b		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	28c		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	29		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	30		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	31		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	32		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	33	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	35a		No
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	35b		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .	36		
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .	37		No
		38	Yes	

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 . . . . .

1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . . . . .	1a	162			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . . . . .	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	1c		Yes		

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Part V **Statements Regarding Other IRS Filings and Tax Compliance (continued)**

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .	2a	261			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		Yes		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a		Yes		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . .	3b		Yes		
4a	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)? . . . . .	4a		Yes		
b	If "Yes," enter the name of the foreign country: <u>JA</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5a			No	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No	
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	6a			No	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b				
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	7a				
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c				
d	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f			No	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	7h				
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	8				
9	<b>Sponsoring organizations maintaining donor advised funds.</b>					
a	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	9a				

b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		9b		
<b>10 Section 501(c)(7) organizations.</b> Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
<b>11 Section 501(c)(12) organizations.</b> Enter:				
a	Gross income from members or shareholders . . . . .	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	11b		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	13b		
c	Enter the amount of reserves on hand . . . . .	13c		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		14a		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	14b		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.		15		No
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.		16		No
<b>17 Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.		17		

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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

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
			25
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
			24
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		No
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		No
<b>6</b>	Did the organization have members or stockholders? . . . . .	Yes	
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	Yes	
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	Yes	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	Yes	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		No

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		No
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	Yes	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	Yes	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		No
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .		No
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	Yes	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	Yes	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		

a	The organization's CEO, Executive Director, or top management official . . . . .	15a	Yes	
b	Other officers or key employees of the organization . . . . .	15b	Yes	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.				
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	16b		

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed **CA**

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:  
**STEPHANIE WIGLE 548 MARKET ST PMB 57274 SAN FRANCISCO, CA 941045401 (415) 723-9709**

Form 990 (2021)

**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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.  
 See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
(1) JAMES ZEMLIN EXECUTIVE DIRECTOR	40.00	X		X			954,874	0	266,671
(2) ANDRE FUETSCH DIRECTOR	1.00	X					0	0	0
(3) CHRIS MASON DIRECTOR	1.00	X					0	0	0
(4) CHRIS PRICE DIRECTOR	1.00	X					0	0	0
(5) CHRIS WRIGHT DIRECTOR	1.00	X					0	0	0
(6) DANIEL PARK DIRECTOR	1.00	X					0	0	0
(7) DAVID MARR DIRECTOR	1.00	X					0	0	0
(8) DIRK HOHNDEL SECRETARY	1.00	X		X			0	0	0
(9) EILEEN EVANS DIRECTOR	1.00	X					0	0	0
(10) ERICA BRESCIA DIRECTOR	1.00	X					0	0	0
(11) FRANK FANZILLI	1.00	X		X			0	0	0

TREASURER												
(12) HISAO MUNAKATA DIRECTOR	1.00	X								0	0	0
(13) KEIICHI SEKI DIRECTOR	1.00	X								0	0	0
(14) MELISSA EVERS DIRECTOR	1.00	X								0	0	0
(15) NITHYA RUFF CHAIR	1.00	X		X						0	0	0
(16) PEIXIN HOU DIRECTOR	1.00	X								0	0	0
(17) RYO KAWAI DIRECTOR	1.00	X								0	0	0

Form 990 (2021)

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) SARAH NOVOTNY DIRECTOR	1.00	X						0	0	0
(19) TIM BIRD DIRECTOR	1.00	X						0	0	0
(20) WIM COEKAERTS VICE CHAIR	1.00	X		X				0	0	0
(21) XIN LIU DIRECTOR	1.00	X						0	0	0
(22) ERIC JOHNSON DIRECTOR	1.00	X						0	0	0
(23) MICHAEL CHENG DIRECTOR	1.00	X						0	0	0
(24) HIROMI WADA DIRECTOR	1.00	X						0	0	0
(25) KEN KOMIYAMA DIRECTOR	1.00	X						0	0	0
(26) STEPHANIE WIGLE HADDOW CHIEF FINANCIAL OFFICER	40.00			X				449,373	0	64,824
(27) LINUS TORVALDS FELLOW	40.00				X			645,997	0	1,044,094
(28) ANGELA BROWN SVP AND GM OF EVENTS	40.00				X			523,507	0	57,603
(29) SHUBRA KAR CTO AND GM OF PRODUCTS	40.00				X			608,970	0	70,099
(30) CLYDE SEEPERSAD GENERAL MANAGER, TRAINING	40.00				X			524,294	0	36,957
(31) MICHAEL DOLAN SVP AND GM OF PROJECTS	40.00				X			424,790	0	44,034
(32) PRIYANKA SHARMA CNCF - GENERAL MANAGER	40.00				X			458,240	0	57,999
(33) CHRIS ANISZCZYK VP STRATEGIC AND DEVELOPER	40.00					X		773,998	0	57,887
(34) ARPIT JOSHIPURA GM, NETWORKING AND ORCHEST	40.00					X		528,612	0	61,142
(35) DANIEL CAUCHY EXECUTIVE DIRECTOR, AGL	40.00					X		484,132	0	39,771
(36) GABRIELE COLUMBRO EXECUTIVE DIRECTOR, FINOS	40.00					X		534,595	0	64,812
(37) MICHAEL WOSTER CHIEF REVENUE OFFICER	40.00					X		506,903	0	64,824
<b>1b Sub-Total</b>										

<b>c Total from continuation sheets to Part VII, Section A</b>			
<b>d Total (add lines 1b and 1c)</b>	7,418,285	0	1,930,717

<b>2</b>	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization <b>▶ 123</b>		
<b>3</b>	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	<b>3</b>	No
<b>4</b>	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	<b>4</b>	Yes
<b>5</b>	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	<b>5</b>	No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
PROXIMA SYSTEMS 7114 CORTE BALBOA PLEASANTON, CA 94566	CONSULTING	2,502,665
MEETING PLAY LLC 5303 SPECTRUM DRIVE SUITE D FREDERICK, MD 21703	CONSULTING	2,025,926
PSI SERVICES LLC 611 N BRAND BLVD 10TH FLOOR GLENDALE, CA 91203	CONSULTING	1,319,683
VULK LLC 1700 S LAMAR SUITE 338 AUSTIN, TX 78704	CONSULTING	1,301,189
LEVY PREMIUM FOODSERVICE LP 980 NORTH MICHIGAN AVENUE SUITE 50 CHICAGO, IL 60611	CONSULTING	1,065,298

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 29**

Form 990 (2021)

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>1a</b> Federated campaigns				
<b>1b</b> Contributions, Gifts, Grants, and Membership dues Other Amt Similar				
<b>1c</b> Fundraising events				
<b>1d</b> Related organizations				
<b>1e</b> Government grants (contributions)				
<b>1f</b> All other contributions, gifts, grants, and similar amounts not included above				
<b>1g</b> Noncash contributions included in lines 1a - 1f				
<b>h Total.</b> Add lines 1a-1f				

Program Service Revenue	Business Code	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>2a</b> PROJECT AND EVENT FEES	541900	89,091,005	89,091,005		
TRAINING INCOME	541900	23,160,691	23,160,691		
MEMBERSHIP DUES	900099	19,121,234	19,121,234		
PROGRAM SUPPORT INCOME	541900	7,876,965	7,876,965		
OTHER INCOME	900099	226,773	226,773		
<b>f</b> All other program service revenue.					
<b>g Total.</b> Add lines 2a-2f		130,476,669	130,476,669		

<b>3</b> Investment income (including dividends, interest, and other similar amounts)			494,956			494,956
<b>4</b> Income from investment of tax-exempt bond proceeds						
<b>5</b> Royalties						
		(i) Real	(ii) Personal			
<b>6a</b>	Gross rents	<b>6a</b>				
<b>b</b>	Less: rental expenses	<b>6b</b>				
<b>c</b>	Rental income or (loss)	<b>6c</b>				
<b>d</b>	Net rental income or (loss)					
		(i) Securities	(ii) Other			
<b>7a</b>	Gross amount from sales of assets other than inventory	<b>7a</b>				
<b>b</b>	Less: cost or other basis and sales expenses	<b>7b</b>				
<b>c</b>	Gain or (loss)	<b>7c</b>				
<b>d</b>	Net gain or (loss)					
<b>7</b> Other Revenue	<b>7a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>				
	<b>b</b> Less: direct expenses	<b>8b</b>				
	<b>c</b> Net income or (loss) from fundraising events					
<b>8</b>	Gross income from gaming activities. See Part IV, line 19	<b>9a</b>				
	<b>b</b> Less: direct expenses	<b>9b</b>				
	<b>c</b> Net income or (loss) from gaming activities					
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>				
	<b>b</b> Less: cost of goods sold	<b>10b</b>				
	<b>c</b> Net income or (loss) from sales of inventory					
<b>11a</b> ADVERTISING		Miscellaneous Revenue	Business Code	541800	2,642	2,642
<b>b</b>						
<b>c</b>						
<b>d</b>	All other revenue					
<b>e</b>	Total. Add lines 11a-11d				2,642	
<b>12</b>	Total revenue. See instructions				139,974,266	139,476,668
						2,642
						494,956

Form 990 (2021)

<b>Part IX Statement of Functional Expenses</b>				
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 <input checked="" type="checkbox"/>				
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> 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	6,232,326			
<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	41,551,433			

8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,255,265		
9	Other employee benefits	5,099,733		
10	Payroll taxes	2,652,937		
11	Fees for services (non-employees):			
a	Management			
b	Legal	1,007,832		
c	Accounting	168,061		
d	Lobbying			
e	Professional fundraising services. See Part IV, line 17			
f	Investment management fees			
g	Other (if line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	25,260,749		
12	Advertising and promotion	4,096,031		
13	Office expenses	7,719,606		
14	Information technology			
15	Royalties			
16	Occupancy			
17	Travel	840,700		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials			
19	Conferences, conventions, and meetings	12,318,311		
20	Interest			
21	Payments to affiliates			
22	Depreciation, depletion, and amortization			
23	Insurance			
24	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.)			
a				
b				
c				
d				
e	All other expenses	2,537,769		
25	<b>Total functional expenses.</b> Add lines 1 through 24e	113,740,753		
26	<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).			

Form 990 (2021)

Form 990 (2021)

Part X **Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest-bearing	78,881,203	1	108,854,642
	2	Savings and temporary cash investments	8,478,155	2	6,127,584
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	9,298,168	4	11,652,126
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	2,167,960	9	2,936,416
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,196,909		
	b	Less: accumulated depreciation	3,609,774	10c	587,135
	11	Investments—publicly traded securities	9,359,570	11	11,790,898
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	131,009	14	96,073
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	108,874,172	16	142,044,874	
17	Accounts payable and accrued expenses	16,650,686	17	16,633,917	
18	Grants payable		18		

<b>Liabilities</b>	19	Deferred revenue . . . . .	13,685,289	19	18,798,944
	20	Tax-exempt bond liabilities . . . . .		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .		23	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .		24	
	25	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	6,349,887	25	8,131,754
26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	36,685,862	26	43,564,615	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions . . . . .	72,188,310	27	98,480,259
	28	Net assets with donor restrictions . . . . .		28	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
	29	Capital stock or trust principal, or current funds . . . . .		29	
	30	Paid-in or capital surplus, or land, building or equipment fund . . . . .		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	<b>Total net assets or fund balances</b> . . . . .	72,188,310	32	98,480,259
33	<b>Total liabilities and net assets/fund balances</b> . . . . .	108,874,172	33	142,044,874	

Form 990 (2021)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	139,974,266
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	113,740,753
3	Revenue less expenses. Subtract line 2 from line 1 . . . . .	3	26,233,513
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) . . . . .	4	72,188,310
5	Net unrealized gains (losses) on investments . . . . .	5	160,393
6	Donated services and use of facilities . . . . .	6	
7	Investment expenses . . . . .	7	
8	Prior period adjustments . . . . .	8	
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	-101,957
10	<b>Net assets or fund balances at end of year.</b> Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	98,480,259

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? 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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
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.		

Form 990 (2021)

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description
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SCHEDULE C (Form 990)

Department of the Treasury Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Table with 2 columns: Name of the organization (THE LINUX FOUNDATION), Employer identification number (46-0503801)

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

Table with 2 columns: Description of activities, Amount. Rows for political campaign activity expenditures and volunteer hours.

Part I-B Complete if the organization is exempt under section 501(c)(3).

Table with 2 columns: Description of taxes and corrections, Amount/Yes/No. Rows for excise taxes and corrections.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

Table with 2 columns: Description of expenditures and filing status, Amount/Yes/No. Rows for section 527 expenditures and filing status.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
Check if the filing organization checked box A and "limited control" provisions apply.

Table with 3 columns: Description of lobbying expenditures, (a) Filing organization's totals, (b) Affiliated group totals. Rows for total lobbying expenditures and other exempt purpose expenditures.

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000.


- g Grassroots nontaxable amount (enter 25% of line 1f) .....
- h Subtract line 1g from line 1a. If zero or less, enter -0- .....
- i Subtract line 1f from line 1c. If zero or less, enter -0- .....
- j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....


Yes  No

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2021

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....			
<b>c</b> Media advertisements? .....			
<b>d</b> Mailings to members, legislators, or the public? .....			
<b>e</b> Publications, or published or broadcast statements? .....			
<b>f</b> Grants to other organizations for lobbying purposes? .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
<b>i</b> Other activities? .....			
<b>j</b> Total. Add lines 1c through 1i .....			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....	<b>1</b> Yes	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	<b>2</b> Yes	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	<b>3</b>	No

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	<b>2a</b>	
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures. See Instructions .....	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation	
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Schedule C (Form 990) 2021

**Additional Data**

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**Software Version:**

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Table with 2 columns: Name of the organization (THE LINUX FOUNDATION), Employer identification number (46-0503801)

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.

Form with 6 rows for donor advised funds and other accounts, including checkboxes for Yes/No answers.

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

Form with 9 rows for conservation easements, including checkboxes for various purposes and a table for 'Held at the End of the Year'.

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.

Form with 2 rows for collections of art, historical treasures, or other similar assets, including revenue and asset reporting.

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

Form with 5 rows for collections of art, historical treasures, or other similar assets, including checkboxes for various uses and a Yes/No question.

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? Yes No

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

Table with 2 columns: Description, Amount. Rows 1c-1f.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on 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-1g.

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 Term 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

Small table with 2 columns: Yes, No. Rows 3a(i), 3a(ii), 3b.

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.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e and Total.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows (1) through (H) and Total.

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows (1) through (2).



d	Other (Describe in Part XIII.) . . . . .	2d		
e	Add lines 2a through 2d . . . . .			2e
3	Subtract line 2e from line 1 . . . . .			3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a		
b	Other (Describe in Part XIII.) . . . . .	4b		
c	Add lines 4a and 4b . . . . .			4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) . . . . .			5

**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
PART X, LINE 2:	MANAGEMENT BELIEVES THE LINUX FOUNDATION DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS.

Schedule D (Form 990) 2021

**Additional Data**

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SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization THE LINUX FOUNDATION

Employer identification number

46-0503801

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees, agents, and independent contractors in the region, (d) Activities conducted in region (by type), (e) If activity listed in (d) is a program service, describe specific type of service(s) in the region, (f) Total expenditures for and investments in the region. Rows include East Asia and the Pacific, Canada, Europe, Central America, and Sub-Saharan Africa.

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

Cat. No. 50082W

Schedule F (Form 990) 2021

Schedule F (Form 990) 2021

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

Table with 9 columns: (a) Name of organization, (b) IRS code section, (c) Region, (d) Purpose of grant, (e) Amount of cash grant, (f) Manner of cash, (g) Amount of noncash, (h) Description of noncash, (i) Method of valuation.





Schedule J (Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

2021
Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization THE LINUX FOUNDATION

Employer identification number

46-0503801

Part I Questions Regarding Compensation

Form with multiple sections (1a-9) containing checkboxes and text boxes for reporting compensation details. Includes questions about travel, housing, severance, and compensation committees.

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

Cat. No. 50053T

Schedule J (Form 990) 2021

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

Table with 6 main columns: (A) Name and Title, (B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC, (C) Retirement and other deferred compensation, (D) Nontaxable benefits, (E) Total of columns (B)(i)-(D), (F) Compensation in column (B) reported as deferred on prior Form 990. Lists 12 individuals including Linus Torvalds, James Zemlin, and others.

CHIEF FINANCIAL OFFICER

	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
	0	0	0	0	0	0	0	0
13 MICHAEL DOLAN SVP AND GM OF PROJECTS	275,000	150,000	-210	17,667	26,367	468,824	0	0
	0	0	0	0	0	0	0	0

Schedule J (Form 990) 2021

Schedule J (Form 990) 2021

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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Schedule J (Form 990) 2021

Additional Data

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SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization  
THE LINUX FOUNDATION

Employer identification number  
46-0503801

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE LINUX FOUNDATION HAS THREE CLASSES OF MEMBERSHIP: PLATINUM, GOLD, AND SILVER.
FORM 990, PART VI, SECTION A, LINE 7A	VOTING AS A CLASS, PLATINUM MEMBERS ELECT UP TO 20 DIRECTORS, GOLD MEMBERS ELECT UP TO 3 DIRECTORS, AND SILVER MEMBER ELECT 1 DIRECTOR.
FORM 990, PART VI, SECTION B, LINE 11B	THE FINANCE COMMITTEE REVIEWS AND APPROVES THE FORM 990. A COPY OF THE FORM 990 IS AVAILABLE TO ALL BOARD MEMBERS FOR REVIEW PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 15	THE BOARD COMPENSATION COMMITTEE REVIEWS AND APPROVES THE EXECUTIVE DIRECTOR'S COMPENSATION AND CERTAIN KEY EMPLOYEES BASED ON PERFORMANCE AND COMPARABLE MARKET SALARIES.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION PROVIDES INFORMATION UPON REQUEST.
FORM 990, PART IX, LINE 11G	CERTIFICATION CONTRACTORS 1,789,965. SOFTWARE DEVELOPMENT CONSULTANTS 4,630,277. THIRD PARTY CONTENT CONSULTANTS 1,318,590. PLATFORM DEVELOPMENT 3,481,555. MARKETING SERVICE 1,284,023. OTHER FEES 12,756,339.
FORM 990, PART XI, LINE 9:	FOREIGN CURRENCY ADJUSTMENT -101,957. NET INCREASE IN NET ASSETS FROM ACQUISITIONS

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

Cat. No. 51056K

Schedule O (Form 990) 2021

Additional Data

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<b>efile Public Visual Render</b>	Objectid: 202213199349329281 - Submission: 2022-11-15	TIN: 46-0503801
<b>SCHEDULE R</b> <b>(Form 990)</b>  Department of the Treasury Internal Revenue Service Name of the organization THE LINUX FOUNDATION	<b>Related Organizations and Unrelated Partnerships</b> ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. ▶ Attach to Form 990. ▶ Go to <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for instructions and the latest information.	
	OMB No. 1545-0047 <div style="font-size: 2em; font-weight: bold; color: green;">2021</div> Open to Public Inspection	
		Employer identification number 46-0503801

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) LINUX FOUNDATION JAPAN LLC 3-30 KIJI-CHO CHIYODA-KU TOKYO JA 46-0503801	SUPPORTING AND ADVANCING LSB IN JAPAN	JA	19,482	36,571	THE LINUX FOUNDATION
(2) LINUX FOUNDATION ASIA LLC 548 MARKET ST PMB 57274 SAN FRANCISCO, CA 941045401 38-4027839	SUPPORTING AND ADVANCING LSB IN ASIA	CH	0	0	THE LINUX FOUNDATION

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) THE LINUX KERNEL ORGANIZATION 548 MARKET ST PMB 57274 SAN FRANCISCO, CA 941045401 74-3183459	DISTRIBUTES THE LINUX KERNEL AND RELATED OPEN SOURCE PROJECTS.	CA	501(C)(3)	PF	THE LINUX FOUNDATION	Yes	
(2) JLF SUMMITS INC 548 MARKET ST PMB 57274 SAN FRANCISCO, CA 941045401 81-0852571	HOSTS AN ANNUAL EVENT FOR THE OPEN SOURCE COMMUNITY.	CA	501(C)(4)		THE LINUX FOUNDATION	Yes	
(3) JLF CHARITIES INC 548 MARKET ST PMB 57274 SAN FRANCISCO, CA 941045401 84-1730246	SUPPORTING ORGANIZATION	DE	501(C)(3)	LINE 12A, I	THE LINUX FOUNDATION	Yes	
(4) LINUX FOUNDATION EUROPE AVENUE DES ARTS 56 1000 BRUXELLES BE 98-1665203	SUPPORTING AND ADVANCING LSB IN EUROPE	BE	501(C)(6)		THE LINUX FOUNDATION	Yes	

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50135Y Schedule R (Form 990) 2021

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) JLF LABS INC 548 MARKET ST PMB 57274 SAN FRANCISCO, CA 941045401 38-3890278	TECHNICAL TRAINING.	DE	THE LINUX FOUNDATION	C			100.000 %	Yes	
(2) JLF GOVERNANCE NETWORKS INC 548 MARKET ST PMB 57274 SAN FRANCISCO, CA 941045401 85-2973622	SUPPORT OPERATIONS OF THE GOVERNANCE NETWORKS	DE	THE LINUX FOUNDATION	C			100.000 %	Yes	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

Table with 17 rows (a-s) and 2 columns (Yes/No). Rows include Receipt of interest, Gift/grant/contribution, Loans/guarantees, Dividends, Sale/purchase/exchange of assets, Lease of facilities, Performance of services, Reimbursement, and Other transfer of cash/property.

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

Table with 4 columns: (a) Name of related organization, (b) Transaction type (a-s), (c) Amount involved, (d) Method of determining amount involved. Row 1: (1)L SUMMITS INC, P, 240,448, ACTUAL AMOUNTS PAID.

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Table with 11 columns: (a) Name, address, and EIN of entity; (b) Primary activity; (c) Legal domicile; (d) Predominant income; (e) Are all partners section 501(c)(3) organizations?; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations?; (i) Code V-UBI amount; (j) General or managing partner?; (k) Percentage ownership.

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Table with 2 columns: Return Reference, Explanation.

**Additional Data**

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