

BSA BUSINESS SOFTWARE ALLIANCE, INC.  
200 MASSACHUSETTS AVE, N.W. 310  
WASHINGTON, DC 20001

BSA BUSINESS SOFTWARE ALLIANCE, INC.:

ENCLOSED IS THE ORGANIZATION'S 2023 EXEMPT ORGANIZATION RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY AUGUST 15, 2025.

PLEASE BE ADVISED THAT THE ORGANIZATION IS REQUIRED TO MAKE AVAILABLE FOR PUBLIC INSPECTION A COPY OF ITS EXEMPTION APPLICATION, SUPPORTING DOCUMENTS, AND THE IRS APPROVED EXEMPTION LETTER. THE ORGANIZATION IS FURTHER REQUIRED TO MAKE A COPY OF FORM 990 AVAILABLE FOR PUBLIC INSPECTION FOR THREE YEARS FROM THE DATE OF FILING THE RETURN.

CALIFORNIA FORM 199 RETURN:

THE CALIFORNIA FORM 199 RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED YOUR RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8453-EO TO OUR OFFICE. WE WILL THEN TRANSMIT YOUR RETURN TO THE FTB. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE FTB.

NO PAYMENT IS REQUIRED.

PLEASE REVIEW THE RETURN FOR COMPLETENESS AND ACCURACY.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURN.

WE PREPARED RETURN FROM INFORMATION YOU FURNISHED US WITHOUT VERIFICATION. UPON EXAMINATION OF THE RETURN BY TAX AUTHORITIES, REQUESTS MAY BE MADE FOR UNDERLYING DATA. WE THEREFORE RECOMMEND THAT YOU PRESERVE ALL RECORDS WHICH YOU MAY BE CALLED UPON TO PRODUCE IN CONNECTION WITH SUCH POSSIBLE EXAMINATIONS.

COPIES OF ALL THE RETURNS ARE ENCLOSED FOR YOUR FILES. WE SUGGEST THAT YOU RETAIN THESE COPIES INDEFINITELY.

REGARDS,

JULIA FLANNERY



# TAX RETURN FILING INSTRUCTIONS

FORM 990

**FOR THE YEAR ENDING**  
SEPTEMBER 30, 2024

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**PREPARED FOR:**

BSA BUSINESS SOFTWARE ALLIANCE, INC.  
200 MASSACHUSETTS AVE, N.W. 310  
WASHINGTON, DC 20001

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**PREPARED BY:**

RSM US LLP  
100 INTERNATIONAL DRIVE, SUITE 400  
BALTIMORE, MD 21202

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**AMOUNT DUE OR REFUND:**

NOT APPLICABLE

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**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

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**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

NOT APPLICABLE

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**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

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**SPECIAL INSTRUCTIONS:**

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY AUGUST 15, 2025

Form **8879-TE**

# IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning OCT 1, 2023, and ending SEP 30, 2024

# 2023

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer

BSA BUSINESS SOFTWARE ALLIANCE, INC.

EIN or SSN

06-1242574

Name and title of officer or person subject to tax

JOSEPH DESALVIO  
CFO

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

<b>1a</b> Form 990 check here	<input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b> <u>29,297,217.</u>
<b>2a</b> Form 990-EZ check here	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9)	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22)	<b>3b</b> _____
<b>4a</b> Form 990-PF check here	<input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here	<input type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c)	<b>5b</b> _____
<b>6a</b> Form 990-T check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4)	<b>6b</b> _____
<b>7a</b> Form 4720 check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1)	<b>7b</b> _____
<b>8a</b> Form 5227 check here	<input type="checkbox"/>	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D)	<b>8b</b> _____
<b>9a</b> Form 5330 check here	<input type="checkbox"/>	<b>b Tax due</b> (Form 5330, Part II, line 19)	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here	<input type="checkbox"/>	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22)	<b>10b</b> _____

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

### PIN: check one box only

I authorize RSM US LLP to enter my PIN 20001  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

27022120814

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature RSM US LLP

Date 08/13/25

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

<b>Type or Print</b>	Name of exempt organization, employer, or other filer, see instructions.  BSA BUSINESS SOFTWARE ALLIANCE, INC.	Taxpayer identification number (TIN)  06-1242574
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 200 MASSACHUSETTS AVE, N.W., 310	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20001	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of JOSEPH DESALVIO  
200 MASSACHUSETTS AVE, N.W., 310 - WASHINGTON, DC 20001

Telephone No. 202-872-5500 Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until AUGUST 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 \_\_\_\_\_ or  
 tax year beginning OCT 1, 20 23, and ending SEP 30, 2024

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning OCT 1, 2023 and ending SEP 30, 2024

B Check if applicable: C Name of organization: BSA BUSINESS SOFTWARE ALLIANCE, INC. D Employer identification number: 06-1242574
E Telephone number: 202-872-5500
G Gross receipts \$: 33,077,599.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status: 501(c)(3)
J Website: WWW.BSA.ORG
K Form of organization: Corporation
L Year of formation: 1988
M State of legal domicile: DC

Part I Summary

Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, revenue breakdown, expense breakdown, and net assets.

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.

Signature of officer: JOSEPH DESALVIO, CFO
Preparer: JULIA FLANNERY
Firm: RSM US LLP

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: BSA | THE SOFTWARE ALLIANCE (WWW.BSA.ORG) IS THE LEADING ADVOCATE FOR THE GLOBAL SOFTWARE INDUSTRY BEFORE GOVERNMENTS AND IN THE INTERNATIONAL MARKETPLACE. ITS MEMBERS ARE AMONG THE WORLD'S MOST INNOVATIVE COMPANIES, CREATING SOFTWARE SOLUTIONS (SEE SCH O)

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 [X] 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 [X] 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 \$ ) ENFORCEMENT: IN FY2024, SOLICITED APPROXIMATELY 14,500 LEADS FROM THE PUBLIC CONCERNING POSSIBLE ILLEGAL USES OF SOFTWARE BY COMPANIES; DIRECTED APPROXIMATELY 3,200 END-USER ENFORCEMENT ACTIONS SEEKING TO END THE ILLEGAL USE OF UNLICENSED SOFTWARE BY COMPANIES; TOOK DOWN APPROXIMATELY 137,000 WEBPAGES HOSTING INFRINGING CONTENT ON CYBERLOCKERS, FILE-SHARING SITES, AND DIRECT DOWNLOAD (DD) SITES; WORKED WITH MARKETPLACE AND AUCTION SITES TO TAKE DOWN MORE THAN 26,400 LISTINGS OFFERING INFRINGING SOFTWARE PRODUCTS.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) COMMUNICATIONS: ENGAGED WITH US AND GLOBAL MEDIA TO EDUCATE REPORTERS AND SECURE COVERAGE FOR BSA POLICY PRIORITIES AND LEADERS; CREATED AND PROMOTED EDITORIAL CONTENT FEATURING BSA ACTIVITIES AND SOFTWARE INDUSTRY LEADER PERSPECTIVES; ORGANIZED PUBLIC AFFAIRS ACTIVITIITS WORLDWIDE IN SUPPORT OF ENTERPRISE SOFTWARE INDUSTRY POLICY PRIORITIES.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) POLICY: EDUCATED POLICYMAKERS ON THE NEED FOR NEW OR REVISED LAWS, REGULATIONS, AND GLOBAL AGREEMENTS IN THE AREAS OF ARTIFICIAL INTELLIGENCE, DATA TRANSFER MECHANISMS, PRIVACY, CYBERSECURITY, INTERNATIONAL TRADE, LAW ENFORCEMENT ACCESS TO DATA, WORKFORCE DEVELOPMENT, INTELLECTUAL PROPERTY RIGHTS AND DATA SERVICES. BSA ALSO ADVOCATED AGAINST HARMFUL POLICIES, LAWS OR REGULATIONS THAT WOULD STIFLE INNOVATION AND ADVERSELY IMPACT THE ABILITY OF THE SOFTWARE INDUSTRY TO COMPETE IN THE GLOBAL MARKETPLACE.

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

4e Total program service expenses



**Part IV Checklist of Required Schedules**

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows 22-38 cover various organizational requirements and reporting obligations.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows 1a-1c cover Form 1096 reporting and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (35); 1b Enter the number of voting members included on line 1a, above, who are independent (35); 2 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? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a 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? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 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 on Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b 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? (X); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 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 (X); b Other officers or key employees of the organization (X); 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? (X); 16b 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? (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed DC, CA
18 Section 6104 requires an organization to make its Forms 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 [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on 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
JOSEPH DESALVIO - 202-872-5500
200 MASSACHUSETTS AVE, N.W., 310, WASHINGTON, DC 20001

**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, box 6 of 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, and 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 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			
(1) VICTORIA ESPINEL CEO	39.00 1.00			X				2,382,530.	0.	51,276.
(2) AARON COOPER VP GLOBAL POLICY	40.00				X			548,312.	0.	13,200.
(3) ADAM COATES GENERAL COUNSEL & VP	39.00 1.00				X			460,934.	0.	51,276.
(4) CRAIG ALBRIGHT VP, LEGISLATIVE STRATEGY	40.00					X		455,820.	0.	38,071.
(5) JOSEPH DESALVIO CFO	39.00 1.00			X				426,422.	0.	51,276.
(6) JARED RAGLAND SR DIRECTOR, POLICY APAC	40.00					X		400,210.	0.	23,100.
(7) TARUN SAWNEY SR DIRECTOR, ENFORCEMENT APAC	40.00					X		387,883.	0.	8,212.
(8) KATHERINE GOODLOE MANAGING DIRECTOR, POLICY	40.00					X		340,622.	0.	23,100.
(9) GIDEON LETT CHIEF GROWTH OFFICER	40.00					X		311,416.	0.	25,877.
(10) SCOTT MORGAN CHAIR (THRU 6/2024)	1.00	X		X				0.	0.	0.
(11) TODD MACHTMES CHAIR	1.00	X		X				0.	0.	0.
(12) STEVEN W. DIETZ TREASURER	1.00	X		X				0.	0.	0.
(13) RICH SAUER SECRETARY	1.00	X		X				0.	0.	0.
(14) BRIDGET NEILL DIRECTOR	1.00	X						0.	0.	0.
(15) SHELLEY WEBB DIRECTOR	1.00	X						0.	0.	0.
(16) SHANA SIMMONS DIRECTOR	1.00	X						0.	0.	0.
(17) SIDNEY MAJALYA DIRECTOR	1.00	X						0.	0.	0.

**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 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) HASANI CARAWAY DIRECTOR	1.00	X						0.	0.	0.
(19) ALYSSA HARVEY DAWSON DIRECTOR	1.00	X						0.	0.	0.
(20) CHRIS LAL DIRECTOR	1.00	X						0.	0.	0.
(21) BRUCE BYRD DIRECTOR	1.00	X						0.	0.	0.
(22) DANA RAO DIRECTOR	1.00	X						0.	0.	0.
(23) SCOTT STARBIRD DIRECTOR	1.00	X						0.	0.	0.
(24) RUTH ANNE KEENE DIRECTOR	1.00	X						0.	0.	0.
(25) BRAD LEWIS DIRECTOR	1.00	X						0.	0.	0.
(26) DAVID SHAMAN DIRECTOR	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								5,714,149.	0.	285,388.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								5,714,149.	0.	285,388.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 34

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 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>	X	
5 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>		X

**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
A PAPAPANAGIOTOU & PARTNERS SKOUFA 64, KOLONAKI, ATHENS, GREECE	ENFORCEMENT SUPPORT	807,632.
ORION INVESTIGATIONS, 2501 BBC BLDG; 29 SUKHUMVIT 63, NORTH KLONG TAN WATTANA, THA	ENFORCEMENT SUPPORT	806,983.
TB TECHNOLOGY, AVENUE DE LA RENAISSANCE 8 BE 1000, BRUSSELS, BELGIUM	POLICY	458,232.
MSL MMS COMMUNICATIONS KK 3-1-1 KAMI, OSAKI SHINGAGAWA-KU, JAPAN	PUBLIC RELATIONS	416,661.
JAUSAS LEGAL Y TRIBUTARIO, SLP, INSCRITA EN EL REGISTRO MERCANTIL DE BARCELONA,	ENFORCEMENT SUPPORT	351,598.

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 37

SEE PART VII, SECTION A CONTINUATION SHEETS

<b>Part VII</b> Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>										
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(27) DAVID LEEB DIRECTOR	1.00	X					0.	0.	0.	
(28) CAROLYN HERZOG DIRECTOR	1.00	X					0.	0.	0.	
(29) FRED HUMPHRIES DIRECTOR	1.00	X					0.	0.	0.	
(30) ELEANOR LACEY DIRECTOR	1.00	X					0.	0.	0.	
(31) JULIA WHITE DIRECTOR	1.00	X					0.	0.	0.	
(32) DEV STAHLKOPF DIRECTOR	1.00	X					0.	0.	0.	
(33) KOSTA STAROSTIN DIRECTOR	1.00	X					0.	0.	0.	
(34) KEN GLUECK DIRECTOR	1.00	X					0.	0.	0.	
(35) FELIX STERLING DIRECTOR	1.00	X					0.	0.	0.	
(36) LARISSA SCHWARTZ DIRECTOR	1.00	X					0.	0.	0.	
(37) STAN SHEPARD DIRECTOR	1.00	X					0.	0.	0.	
(38) SAMANTHA WELLINGTON DIRECTOR (THRU 9/2024)	1.00	X					0.	0.	0.	
(39) JIM SHAUGHNESSY DIRECTOR	1.00	X					0.	0.	0.	
(40) APARNA BAWA DIRECTOR	1.00	X					0.	0.	0.	
(41) BART VOLKMER DIRECTOR	1.00	X					0.	0.	0.	
(42) HUW ROBERTS DIRECTOR (THRU 2/2024)	1.00	X					0.	0.	0.	
(43) MICHELLE BROWDY DIRECTOR	1.00	X					0.	0.	0.	
(44) PETER MCGOFF DIRECTOR	1.00	X					0.	0.	0.	
(45) ROB MOBASSALY DIRECTOR (THRU 1/2024)	1.00	X					0.	0.	0.	
(46) JESS HERTZ DIRECTOR	1.00	X					0.	0.	0.	
Total to Part VII, Section A, line 1c .....										





**Part VIII Statement of Revenue**

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b>					
	<b>b</b>	Membership dues .....	<b>1b</b>					
	<b>c</b>	Fundraising events .....	<b>1c</b>					
	<b>d</b>	Related organizations .....	<b>1d</b>					
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>					
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....						
Program Service Revenue	<b>2 a</b>	MEMBERSHIP DUES	Business Code	813910	16,153,424.	16,153,424.		
	<b>b</b>	SETTLEMENTS	Business Code	813910	10,200,653.	10,200,653.		
	<b>c</b>	SPECIAL EVENTS	Business Code	813910	495,000.	495,000.		
	<b>d</b>	SPECIAL PROJECTS	Business Code	813910	362,500.	362,500.		
	<b>e</b>							
	<b>f</b>	All other program service revenue .....						
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....			27,211,577.			
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....			271,335.		271,335.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds						
	<b>5</b>	Royalties .....						
	<b>6 a</b>	Gross rents .....	<b>6a</b>	(i) Real	(ii) Personal			
	<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) .....						
	<b>7 a</b>	Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	(ii) Other			
				3,824,139.				
				<b>7b</b>	3,615,297.	165,085.		
				<b>7c</b>	208,842.	-165,085.		
	<b>d</b>	Net gain or (loss) .....			43,757.		43,757.	
	<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
<b>8b</b>								
<b>c</b>	Net income or (loss) from fundraising events .....							
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
			<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities .....							
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
			<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory .....							
Miscellaneous Revenue	<b>11 a</b>	INTERCOMPANY REVENUE	Business Code	900099	1,542,926.		1,542,926.	
	<b>b</b>	OTHER INCOME	Business Code	900099	227,622.		227,622.	
	<b>c</b>							
	<b>d</b>	All other revenue .....						
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....			1,770,548.			
<b>12</b>	<b>Total revenue.</b> See instructions .....			29,297,217.	27,211,577.	0.	2,085,640.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	15,000.			
<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 .....	3,552,147.			
<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 .....	8,421,668.			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	513,147.			
<b>9</b> Other employee benefits .....	387,423.			
<b>10</b> Payroll taxes .....	581,678.			
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	5,559,209.			
<b>c</b> Accounting .....	138,265.			
<b>d</b> Lobbying .....	2,544,374.			
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	25,039.			
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	401,733.			
<b>12</b> Advertising and promotion .....				
<b>13</b> Office expenses .....	244,690.			
<b>14</b> Information technology .....	970,713.			
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	721,594.			
<b>17</b> Travel .....	667,347.			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	20.			
<b>20</b> Interest .....	3,086.			
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	225,209.			
<b>23</b> Insurance .....	232,570.			
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> POLICY	1,726,778.			
<b>b</b> ENFORCEMENT EXPENSES	1,565,786.			
<b>c</b> PUBLIC RELATIONS	525,673.			
<b>d</b> BAD DEBT EXPENSE	492,398.			
<b>e</b> All other expenses	756,479.			
<b>25</b> Total functional expenses. Add lines 1 through 24e	30,272,026.			
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	40,770.	<b>1</b>	36,019.
	<b>2</b> Savings and temporary cash investments .....	901,751.	<b>2</b>	2,060,970.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	8,849,296.	<b>4</b>	8,814,677.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	488,577.	<b>9</b>	548,512.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 2,362,857.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,026,504.	1,149,159.	<b>10c</b> 1,336,353.
	<b>11</b> Investments - publicly traded securities .....	7,390,541.	<b>11</b>	8,294,395.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	5,362,686.	<b>15</b>	4,650,341.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	24,182,780.	<b>16</b>	25,741,267.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	4,118,535.	<b>17</b>	4,153,511.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	3,848,425.	<b>19</b>	5,059,042.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	5,353,936.	<b>25</b>	5,815,503.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	13,320,896.	<b>26</b>	15,028,056.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	10,861,884.	<b>27</b>	10,713,211.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	10,861,884.	<b>32</b>	10,713,211.
<b>33</b> Total liabilities and net assets/fund balances .....	24,182,780.	<b>33</b>	25,741,267.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	29,297,217.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	30,272,026.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-974,809.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	10,861,884.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	910,922.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	-84,786.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	10,713,211.

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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 on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? \_\_\_\_\_
- 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 on Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2023**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**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.

Name of organization <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>	Employer identification number <b>06-1242574</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities .....

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

- A** 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).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 70%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	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.		
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.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> 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? .....		<input type="checkbox"/> Yes <input type="checkbox"/> 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.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(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					

**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)).**

	(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 not be 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? .....		X
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....		X
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? .....	X	

**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>	15,878,924.
<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>	2,544,374.
<b>b</b> Carryover from last year .....	<b>2b</b>	-583,500.
<b>c</b> Total .....	<b>2c</b>	1,960,874.
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	<b>3</b>	1,190,919.
<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 expenditures next year? .....	<b>4</b>	769,955.
<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.

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: BSA BUSINESS SOFTWARE ALLIANCE, INC. Employer identification number: 06-1242574

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions about donor property and grant fund usage.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, number of easements, acreage, and monitoring expenses. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, and 2d.

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting works of art and historical treasures, and a table for reporting revenue and assets.



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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**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:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 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.

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c 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:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations?   | 3a(i)  |    |
| (ii) Related organizations?  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 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.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,154,669.	375,158.	779,511.
d Equipment				
e Other		1,208,188.	651,346.	556,842.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,336,353.

**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.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**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.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) SECURITY DEPOSITS	182,097.
(2) SECURITY BONDS	281,665.
(3) 457(B) PLAN ASSETS	1,024,116.
(4) DUE FROM RELATED ENTITIES	1,385,899.
(5) ROU ASSET - OPERATING	1,731,545.
(6) ROU ASSET - FINANCING	45,019.
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	4,650,341.

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) 457(B) PLAN LIABILITIES	1,024,117.
(3) DUE TO RELATED ENTITIES	966,927.
(4) LEASE LIABILITY - OPERATING	3,778,141.
(5) LEASE LIABILITY - FINANCING	46,318.
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	5,815,503.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

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.

PART X, LINE 2:

MANAGEMENT HAS EVALUATED BSA'S TAX POSITIONS AND HAS CONCLUDED THAT BSA

HAS TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE DISCLOSURE.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization  BSA BUSINESS SOFTWARE ALLIANCE, INC.	Employer identification number  06-1242574
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**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.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(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
EAST ASIA AND THE PACIFIC	4	11	PROGRAM SERVICES	ENFORCEMENT, PUBLIC RELATIONS AND POLICY	6,828,043.
SOUTH ASIA	0	2	PROGRAM SERVICES	ENFORCEMENT, PUBLIC RELATIONS AND POLICY	414,528.
EUROPE	1	4	PROGRAM SERVICES	ENFORCEMENT, POLICY AND PUBLIC RELATIONS	3,897,688.
SOUTH AMERICA	0	2	PROGRAM SERVICES	ENFORCEMENT, PUBLIC RELATIONS AND POLICY	873,416.
NORTH AMERICA	0	0	PROGRAM SERVICES	ENFORCEMENT, PUBLIC RELATIONS AND POLICY	588,166.
SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	ENFORCEMENT AND PUBLIC RELATIONS	44,911.
<b>3 a</b> Subtotal .....	5	19			12,646,752.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	5	19			12,646,752.

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

Schedule F (Form 990) 2023





**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* .....  Yes  No





**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
**Attach to Form 990.**  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization **BSA BUSINESS SOFTWARE ALLIANCE, INC.** Employer identification number **06-1242574**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
NCSL FOUNDATION 7700 EAST FIRST PLACE DENVER, CO 80230	74-2232576	501(C)(3)	15,000.	0.			GOLD SPONSORSHIP

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 1.

**3** Enter total number of other organizations listed in the line 1 table 0.

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

**Part IV** Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

BSA OCCASIONALLY CONTRIBUTES TO ORGANIZATIONS IN SUPPORT OF CHARITABLE  
INITIATIVES RELATED TO THE SOFTWARE INDUSTRY AND TO COMMUNITY INITIATIVES.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

BSA BUSINESS SOFTWARE ALLIANCE, INC.

Employer identification number

06-1242574

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |   |   |
|---|---|
| <input type="checkbox"/> First-class or charter travel                        | <input type="checkbox"/> Housing allowance or residence for personal use          |
| <input type="checkbox"/> Travel for companions                                | <input type="checkbox"/> Payments for business use of personal residence          |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account                       | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)        |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

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

Schedule J (Form 990) 2023

**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 aren't 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.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(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
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) VICTORIA ESPINEL CEO	(i)	1,771,789.	585,833.	24,908.	13,200.	40,133.	2,435,863.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) AARON COOPER VP GLOBAL POLICY	(i)	441,265.	82,753.	24,294.	13,200.	2,844.	564,356.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ADAM COATES GENERAL COUNSEL & VP	(i)	368,518.	68,746.	23,670.	13,200.	40,920.	515,054.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) CRAIG ALBRIGHT VP, LEGISLATIVE STRATEGY	(i)	379,901.	74,631.	1,288.	13,200.	26,928.	495,948.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JOSEPH DESALVIO CFO	(i)	332,519.	66,255.	27,648.	13,200.	40,917.	480,539.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JARED RAGLAND SR DIRECTOR, POLICY APAC	(i)	282,127.	29,346.	88,737.	23,100.	0.	423,310.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) TARUN SAWNEY SR DIRECTOR, ENFORCEMENT APAC	(i)	361,586.	26,297.	0.	8,212.	0.	396,095.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) KATHERINE GOODLOE MANAGING DIRECTOR, POLICY	(i)	286,940.	53,136.	546.	23,100.	2,011.	365,733.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) GIDEON LETT CHIEF GROWTH OFFICER	(i)	231,965.	78,954.	497.	12,504.	15,349.	339,269.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**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.

PART I, LINE 1A:

TAX INDEMNIFICATION AND GROSS-UP PAYMENTS: JARED RAGLAND, SENIOR DIRECTOR,

POLICY, APAC RECEIVED TAX GROSS UP PAYMENTS TO COVER THE TAX LIABILITY ON

COMPENSATION RELATED TO HIS RELOCATION TO SINGAPORE, INCLUDING TUITION FOR

AN AMERICAN-BASED CURRICULUM SCHOOL FOR DEPENDENT CHILDREN. THIS BENEFIT

WAS TREATED AS TAXABLE COMPENSATION TO JARED RAGLAND.

HEALTH AND SOCIAL CLUB DUES: BSA BUSINESS SOFTWARE ALLIANCE, INC REIMBURSES

ALL REGULAR EMPLOYEES UP TO \$80 PER MONTH FOR HEALTH AND FITNESS EXPENSES

INCLUDING MONTHLY FITNESS CLUB/GYM FEES. THESE BENEFITS WERE TREATED AS

TAXABLE COMPENSATION TO THE RECIPIENTS.

THE FOLLOWING WERE REIMBURSED IN 2023:

ADAM COATES \$960

TARUN SAWNEY \$960

JARED RAGLAND \$284

KATHARINE GOODLOE \$233

GIDEON LETT \$960

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

BSA BUSINESS SOFTWARE ALLIANCE, INC.

Employer identification number

06-1242574

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SOFTWARE INDUSTRY BEFORE GOVERNMENTS AND IN THE INTERNATIONAL

MARKETPLACE. ITS MEMBERS ARE AMONG THE WORLD'S MOST INNOVATIVE

COMPANIES, CREATING SOFTWARE SOLUTIONS THAT SPARK THE ECONOMY AND

IMPROVE MODERN LIFE. WITH HEADQUARTERS IN WASHINGTON, DC, AND

OPERATIONS IN MORE THAN 30 COUNTRIES, BSA PIONEERS COMPLIANCE PROGRAMS

THAT PROMOTE LEGAL SOFTWARE USE AND ADVOCATES FOR PUBLIC POLICIES THAT

FOSTER TECHNOLOGY INNOVATION AND DRIVE GROWTH IN THE DIGITAL ECONOMY.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THAT SPARK THE ECONOMY AND IMPROVE MODERN LIFE. WITH HEADQUARTERS IN

WASHINGTON, DC, AND OPERATIONS IN MORE THAN 30 COUNTRIES, BSA PIONEERS

COMPLIANCE PROGRAMS THAT PROMOTE LEGAL SOFTWARE USE AND ADVOCATES FOR

PUBLIC POLICIES THAT FOSTER TECHNOLOGY INNOVATION AND DRIVE GROWTH IN

THE DIGITAL ECONOMY.

FORM 990, PART VI, SECTION A, LINE 6:

BSA HAS GLOBAL MEMBERS AS DEFINED IN BSA'S BYLAWS, WHO HAVE A RIGHT TO A

SEAT ON THE BOARD OF DIRECTORS, AND THEREBY, A DIRECT VOICE IN MAKING

POLICY DECISIONS AND SETTING THE OVERALL DIRECTION OF BSA.

FORM 990, PART VI, SECTION A, LINE 7A:

BSA HAS GLOBAL AND GLOBAL POLICY MEMBERS AS DEFINED IN BSA'S BYLAWS, WHO

HAVE THE RIGHT TO A SEAT ON THE BOARD OF DIRECTORS, AND THEREBY, A DIRECT

VOICE IN MAKING POLICY DECISIONS AND SETTING THE OVERALL DIRECTION OF BSA.

Name of the organization BSA BUSINESS SOFTWARE ALLIANCE, INC.	Employer identification number 06-1242574
--	--

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 WAS PREPARED BY BSA BUSINESS SOFTWARE ALLIANCE, INC.

ACCOUNTING STAFF AND IT WAS REVIEWED BY BSA'S FINANCE DIRECTOR, CFO,

OUTSIDE COUNSEL AND TAX ADVISOR. THE 990 WAS THEN PROVIDED TO THE BOARD OF

DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 12C:

AN OFFICER, DIRECTOR, OR EMPLOYEE RECEIVES, REVIEWS AND ACKNOWLEDGES IN

WRITING HIS OR HER COMPLIANCE WITH THE ORGANIZATION'S CONFLICT OF INTEREST

POLICY AND DISCLOSES ANY EXISTING CONFLICTS OF WHICH HE OR SHE IS CURRENTLY

AWARE. IN THIS WRITTEN ACKNOWLEDGEMENT, THE INDIVIDUAL AGREES TO REPORT

PROMPTLY TO BSA ANY CHANGES OR ADDITIONS TO THEIR INITIAL CONFLICT

DISCLOSURE, INCLUDING BUT NOT LIMITED TO ANY INSTANCE OF A CONFLICT OR

APPARENT CONFLICT THAT MAY SUBSEQUENTLY ARISE. IN ADDITION, BSA REGULARLY

INFORMS ITS MEMBERS OF THIS POLICY AND PUBLICIZES METHODS TO REPORT

CONFLICTS VIA A CONFIDENTIAL HOTLINE.

FORM 990, PART VI, SECTION B, LINE 15:

FOR THE CEO, THE BOARD'S EXECUTIVE COMMITTEE CONDUCTS A PERFORMANCE REVIEW

ON AN ANNUAL BASIS AND DETERMINES COMPENSATION. COMPENSATION PAID TO OTHER

NONPROFIT EXECUTIVES IN COMPARABLE POSITIONS IS CONSIDERED DURING THIS

PROCESS. FOR OTHER OFFICERS AND KEY EMPLOYEES, COMPENSATION PAID TO OTHER

EXECUTIVES IN COMPARABLE POSITIONS IS CONSIDERED DURING THIS PROCESS. ALL

OFFICERS AND THE KEY EMPLOYEES LISTED ON THE FORM 990 ARE SUBJECT TO AN

ANNUAL PERFORMANCE REVIEW. ANY MERIT INCREASES AND BONUSES ARE DETERMINED

BASED UPON PERFORMANCE VERSUS PREDEFINED GOALS AND OBJECTIVES.

FORM 990, PART VI, SECTION C, LINE 19:

Name of the organization BSA BUSINESS SOFTWARE ALLIANCE, INC.	Employer identification number 06-1242574
--	--

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FORM 990 AVAILABLE UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:  
UNREALIZED GAIN (LOSS) ON FOREIGN CURRENCY -84,786.

FORM 990, PART XII, LINE 2C:  
THE OVERSIGHT AND SELECTION PROCESS HAS NOT CHANGED SINCE THE PRIOR TAX YEAR.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

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

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization <p align="center">BSA BUSINESS SOFTWARE ALLIANCE, INC.</p>	Employer identification number <p align="center">06-1242574</p>
--	--

**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

**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
SOFTWARE EDUCATION FOUNDATION - 81-4001808 200 MASSACHUSETTS AVE., N.W., STE 310 WASHINGTON, DC 20001	SOFTWARE EDUCATION	DISTRICT OF COLUMBIA	501(C)(3)	LINE 12A, I	BSA	X	
BSA THE SOFTWARE ALLIANCE PAC - 84-1693724 200 MASSACHUSETTS AVE., N.W., STE 310 WASHINGTON, DC 20001	CAMPAIGN SUPPORT	DISTRICT OF COLUMBIA	527		BSA	X	
BUSINESS SOFTWARE ALLIANCE DO BRAZIL RUA SAMUEL MORSE NO. 134-BROOK SAO PAULO, BRAZIL	TRADE ASSOCIATION IN BRAZIL	BRAZIL			BSA	X	

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

Schedule R (Form 990) 2023



**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?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**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.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) BSA SOFTWARE SERVICES, INC	N	755,348.	COST- SERVICES AND EXPENSES
(2) BSA SOFTWARE SERVICES, INC	O	746,305.	PAYROLL COSTS
(3) SOFTWARE EDUCATION FOUNDATION	N	41,273.	COST- SERVICES AND EXPENSES
(4)			
(5)			
(6)			





Form **5471**

# Information Return of U.S. Persons With Respect to Certain Foreign Corporations

OMB No. 1545-0123

(Rev. December 2023)

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **OCT 1**, 2023, and ending **SEP 30**, 2024

Attachment  
Sequence No. **121**

Name of person filing this return  <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b> Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>200 MASSACHUSETTS AVE, N.W., 310</b> City or town, state, and ZIP code <b>WASHINGTON, DC 20001</b>	<b>A Identifying number</b>  06-1242574  <b>B Category of filer</b> (See instructions. Check applicable box(es).): 1a <input type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5a <input type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/>  <b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <b>100.00</b> %  Filer's tax year beginning <b>OCT 1</b> , 2023, and ending <b>SEP 30</b> , 2024
--	--

**D** Check box if this is a final Form 5471 for the foreign corporation

**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions)

**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40

**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) \_\_\_\_\_

**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
BSA SOFTWARE SERVICES, INC.	200 MASSACHUSETTS AVE NW WASHINGTON DC 20001	47-2868237	X		

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign corporation  BSA SOFTWARE SERVICES DO BRASIL, LTDA RUA SAMUEL MORSE NO 134 - BROOKLIN SAO PAULO BRAZIL	<b>b(1)</b> Employer identification number, if any  <b>b(2)</b> Reference ID number (see instructions) BSADOBRASIL  <b>b(3)</b> Previous reference ID number(s), if any (see instr.)  <b>c</b> Country under whose laws incorporated BRAZIL			
<b>d</b> Date of incorporation 09/03/15	<b>e</b> Principal place of business BRAZIL	<b>f</b> Principal business activity code number 541990	<b>g</b> Principal business activity SOFTWARE SUPPORT SVCS	<b>h</b> Functional currency code BRL

**2** Provide the following information for the foreign corporation's accounting period stated above.

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States BSA BUSINESS SOFTWARE ALLIANCE, INC 200 MASSACHUSETTS AVE, N.W., 310 WASHINGTON DC 20001 06-1242574	<b>b</b> If a U.S. income tax return was filed, enter: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;">(i) Taxable income or (loss)</td> <td style="width:50%; vertical-align: top;">(ii) U.S. income tax paid (after all credits)</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)		
(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)				
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation  VEIRANO ADVOGADOS AVE BRIGADEIRO FARIA LIMA, 3477 ITALOM BIBI SAO PAULO BRAZIL	<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different				

Schedule A Stock of the Foreign Corporation		
(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	10,000	10,000



**Schedule C** **Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars
<b>Income</b>	<b>1a</b> Gross receipts or sales .....	<b>1a</b> 2,327,374.	450,579.
	<b>b</b> Returns and allowances .....	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a .....	<b>1c</b> 2,327,374.	450,579.
	<b>2</b> Cost of goods sold .....	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) .....	<b>3</b> 2,327,374.	450,579.
	<b>4</b> Dividends .....	<b>4</b>	
	<b>5</b> Interest .....	<b>5</b> 39,757.	7,697.
	<b>6a</b> Gross rents .....	<b>6a</b>	
	<b>b</b> Gross royalties and license fees .....	<b>6b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets .....	<b>7</b>	
<b>Income</b>	<b>8a</b> Foreign currency transaction gain or loss - unrealized .....	<b>8a</b> -95,377.	-18,465.
	<b>b</b> Foreign currency transaction gain or loss - realized .....	<b>8b</b> -32,970.	-6,383.
	<b>9</b> Other income (attach statement) .....	<b>9</b>	
	<b>10</b> Total income (add lines 3 through 9) .....	<b>10</b> 2,238,784.	433,428.
<b>Deductions</b>	<b>11</b> Compensation not deducted elsewhere .....	<b>11</b>	
	<b>12a</b> Rents .....	<b>12a</b>	
	<b>b</b> Royalties and license fees .....	<b>12b</b>	
	<b>13</b> Interest .....	<b>13</b> 15,491.	2,999.
	<b>14</b> Depreciation not deducted elsewhere .....	<b>14</b> 81,338.	15,747.
	<b>15</b> Depletion .....	<b>15</b>	
	<b>16</b> Taxes (exclude income tax expense (benefit)) .....	<b>16</b> 368,441.	71,330.
	<b>17</b> Other deductions (attach statement - exclude income tax expense (benefit)) .....	<b>17</b> 1,484,175.	287,336.
<b>18</b> Total deductions (add lines 11 through 17) .....	<b>18</b> 1,949,445.	377,412.	
<b>Net Income</b>	<b>19</b> Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) .....	<b>19</b> 289,339.	56,016.
	<b>20</b> Unusual or infrequently occurring items .....	<b>20</b>	
	<b>21a</b> Income tax expense (benefit) - current .....	<b>21a</b> 225,625.	43,681.
	<b>b</b> Income tax expense (benefit) - deferred .....	<b>21b</b>	
<b>22</b> Current year net income or (loss) per books (combine lines 19 through 21b) .....	<b>22</b> 63,714.	12,335.	
<b>Other Comprehensive Income</b>	<b>23a</b> Foreign currency translation adjustments .....	<b>23a</b>	
	<b>b</b> Other .....	<b>23b</b>	
	<b>c</b> Income tax expense (benefit) related to other comprehensive income .....	<b>23c</b>	
	<b>24</b> Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) .....	<b>24</b>	



**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash .....	1	256,884.	88,664.
2a Trade notes and accounts receivable .....	2a	198,604.	178,257.
b Less allowance for bad debts .....	2b	( )	( )
3 Derivatives .....	3		
4 Inventories .....	4		
5 Other current assets (attach statement) .....	5		
6 Loans to shareholders and other related persons .....	6		
7 Investment in subsidiaries (attach statement) .....	7		
8 Other investments (attach statement) .....	8	4,994.	7,533.
<b>SEE STATEMENT 6</b>			
9a Buildings and other depreciable assets .....	9a	0.	0.
b Less accumulated depreciation .....	9b	( )	( )
10a Depletable assets .....	10a		
b Less accumulated depletion .....	10b	( )	( )
11 Land (net of any amortization) .....	11		
12 Intangible assets:			
a Goodwill .....	12a		
b Organization costs .....	12b		
c Patents, trademarks, and other intangible assets .....	12c		
d Less accumulated amortization for lines 12a, 12b, and 12c .....	12d	( )	( )
13 Other assets (attach statement) .....	13	35,825.	223,194.
<b>SEE STATEMENT 7</b>			
14 Total assets .....	14	496,307.	497,648.
<b>Liabilities and Shareholders' Equity</b>			
15 Accounts payable .....	15	48,845.	20,586.
16 Other current liabilities (attach statement) .....	16	10,704.	46,724.
<b>SEE STATEMENT 8</b>			
17 Derivatives .....	17		
18 Loans from shareholders and other related persons .....	18		
19 Other liabilities (attach statement) .....	19	96,345.	77,589.
<b>SEE STATEMENT 9</b>			
20 Capital stock:			
a Preferred stock .....	20a		
b Common stock .....	20b	2,961.	2,961.
21 Paid-in or capital surplus (attach reconciliation) .....	21		
22 Retained earnings .....	22	337,452.	349,788.
23 Less cost of treasury stock .....	23	( )	( )
24 Total liabilities and shareholders' equity .....	24	496,307.	497,648.

**Schedule G Other Information**

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," complete lines 4b and 4c.		
b Enter the total amount of the base erosion payments .....	\$ _____	
c Enter the total amount of the base erosion tax benefits .....	\$ _____	
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," complete line 5b.		
b Enter the total amount of the disallowed deductions (see instructions) .....	\$ _____	

FORM 5471

OTHER DEDUCTIONS

STATEMENT 1

DESCRIPTION	FUNCTIONAL CURRENCY	EXCHANGE RATE	U.S. DOLLAR
SM ENFORCEMENT	92,634.	5.165296	17,934.
LEGAL AND ACCOUNTING	197,221.	5.165296	38,182.
OTHER PROFESSIONAL FEES	495,161.	5.165296	95,863.
MISCELLANEOUS EXPENSE	589,691.	5.165296	114,164.
MANAGEMENT AND ADMIN FEES	109,468.	5.165296	21,193.
TOTAL TO 5471, SCHEDULE C, LINE 17	1,484,175.		287,336.

FORM 5471

OTHER INVESTMENTS

STATEMENT 6

DESCRIPTION	BEG. OF ANNUAL ACCOUNTING PERIOD	END OF ANNUAL ACCOUNTING PERIOD
OTHER INVESTMENTS	4,994.	7,533.
TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 8	4,994.	7,533.

FORM 5471

OTHER ASSETS

STATEMENT 7

DESCRIPTION	BEG. OF ANNUAL ACCOUNTING PERIOD	END OF ANNUAL ACCOUNTING PERIOD
RIGHT-OF-USE ASSET	43,669.	43,669.
RIGHT-OF-USE ASSET DEPRECIATION	-12,130.	-26,295.
DEPOSITS	4,286.	11,742.
DUE TO RELATED PARTIES - LT	0.	194,078.
TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 13	35,825.	223,194.

FORM 5471

OTHER CURRENT LIABILITIES

STATEMENT 8

DESCRIPTION	BEG. OF ANNUAL ACCOUNTING PERIOD	END OF ANNUAL ACCOUNTING PERIOD
TAXES PAYABLE	10,704.	46,724.
TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 16	10,704.	46,724.

FORM 5471

OTHER LIABILITIES

STATEMENT 9

DESCRIPTION	BEG. OF ANNUAL ACCOUNTING PERIOD	END OF ANNUAL ACCOUNTING PERIOD
LEASE LIABILITY	32,089.	18,709.
DUE TO RELATED PARTIES - LT	64,256.	58,880.
TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 19	96,345.	77,589.

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No' and rows 6a through 19b. Rows include questions about foreign-derived intangible income, gross receipts, cost sharing arrangements, stock purchases, intangible property, expatriated subsidiaries, reportable transactions, foreign taxes, interest expense disallowance, and covered debt instruments.

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<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
DM	DE MINIMIS	39,757.

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder BSA BUSINESS SOFTWARE ALLIANCE, INC. Identifying number 06-1242574

Table with 10 rows (1a-6) and 2 columns. Rows include: 1a Section 964(e)(4) subpart F dividend income, 1b Section 245A(e)(2) subpart F income, 1c Subpart F income from tiered extraordinary disposition amounts, 1d Subpart F income from tiered extraordinary reduction amounts, 1e Section 954(c) Subpart F Foreign Personal Holding Company Income, 1f Section 954(d) Subpart F Foreign Base Company Sales Income, 1g Section 954(e) Subpart F Foreign Base Company Services Income, 1h Other subpart F income, 2 Earnings invested in U.S. property, 3 Reserved for future use, 4 Factoring income, 5a Section 245A eligible dividends, 5b Extraordinary disposition amounts, 5c Extraordinary reduction amounts, 5d Section 245A(e) dividends, 5e Dividends not reported on line 5a, 5b, 5c, or 5d, 6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits.

Table with 3 columns: Question, Yes, No. Rows include: 7a Was any income of the foreign corporation blocked? (No), 7b Did any such income become unblocked during the tax year (see section 964(b))? (No), 8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)? (No), 8b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ \_\_\_\_\_ and at the end of the tax year \$ \_\_\_\_\_. Provide an attachment detailing any changes from the beginning to the ending balances., 8c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ \_\_\_\_\_ and at the end of the tax year \$ \_\_\_\_\_. Provide an attachment detailing any changes from the beginning to the ending balances., 9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ \_\_\_\_\_

Form **5471**

# Information Return of U.S. Persons With Respect to Certain Foreign Corporations

OMB No. 1545-0123

(Rev. December 2023)

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **OCT 1**, **2023**, and ending **SEP 30**, **2024**

Attachment  
Sequence No. **121**

Name of person filing this return  <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b> <small>Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)</small> <b>200 MASSACHUSETTS AVE, N.W., 310</b> <small>City or town, state, and ZIP code</small> <b>WASHINGTON, DC 20001</b> <small>Filer's tax year beginning</small> <b>OCT 1</b> , <b>2023</b> , and ending <b>SEP 30</b> , <b>2024</b>	<b>A Identifying number</b>  06-1242574  <b>B Category of filer</b> (See instructions. Check applicable box(es).): 1a <input type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5a <input type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/>  <b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <b>100.00</b> %
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**D** Check box if this is a final Form 5471 for the foreign corporation

**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions)

**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40

**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) \_\_\_\_\_

**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign corporation  BUSINESS SOFTWARE ALLIANCE DO BRASIL RUA SAMUEL MORSE NO 134 - BROOKLIN SAO PAULO BRAZIL				<b>b(1)</b> Employer identification number, if any  <b>b(2)</b> Reference ID number (see instructions) ALLIANCEBRASIL  <b>b(3)</b> Previous reference ID number(s), if any (see instr.)  <b>c</b> Country under whose laws incorporated BRAZIL		
<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity	<b>h</b> Functional currency code		
06/23/15	BRAZIL	541990	SOFTWARE SUPPORT SVCS	BRL		

**2** Provide the following information for the foreign corporation's accounting period stated above.

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States		<b>b</b> If a U.S. income tax return was filed, enter: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;"><b>(i)</b> Taxable income or (loss)</td> <td style="width:50%;"><b>(ii)</b> U.S. income tax paid (after all credits)</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>		<b>(i)</b> Taxable income or (loss)	<b>(ii)</b> U.S. income tax paid (after all credits)		
<b>(i)</b> Taxable income or (loss)	<b>(ii)</b> U.S. income tax paid (after all credits)						
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation  BSA SOFTWARE SERVICES DO BRASIL, LT RUA SAMUEL MORSE NO 134 - BROOKLIN SAO PAULO BRAZIL		<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different					

Schedule A Stock of the Foreign Corporation		
(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	10,000	10,000





**Schedule C** **Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars
<b>Income</b>	<b>1a</b> Gross receipts or sales .....	<b>1a</b> 11,332,593.	2,193,987.
	<b>b</b> Returns and allowances .....	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a .....	<b>1c</b> 11,332,593.	2,193,987.
	<b>2</b> Cost of goods sold .....	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) .....	<b>3</b> 11,332,593.	2,193,987.
	<b>4</b> Dividends .....	<b>4</b>	
	<b>5</b> Interest .....	<b>5</b>	
	<b>6a</b> Gross rents .....	<b>6a</b>	
	<b>b</b> Gross royalties and license fees .....	<b>6b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets .....	<b>7</b>	
<b>Income</b>	<b>8a</b> Foreign currency transaction gain or loss - unrealized .....	<b>8a</b> -335,459.	-64,945.
	<b>b</b> Foreign currency transaction gain or loss - realized .....	<b>8b</b> -219,797.	-42,553.
	<b>9</b> Other income (attach statement) <b>SEE STATEMENT 2</b> .....	<b>9</b> 1,004,135.	194,400.
	<b>10</b> Total income (add lines 3 through 9) .....	<b>10</b> 11,781,472.	2,280,889.
<b>Deductions</b>	<b>11</b> Compensation not deducted elsewhere .....	<b>11</b> 1,624,824.	314,566.
	<b>12a</b> Rents .....	<b>12a</b>	
	<b>b</b> Royalties and license fees .....	<b>12b</b>	
	<b>13</b> Interest .....	<b>13</b>	
	<b>14</b> Depreciation not deducted elsewhere .....	<b>14</b>	
	<b>15</b> Depletion .....	<b>15</b>	
	<b>16</b> Taxes (exclude income tax expense (benefit)) .....	<b>16</b> 638,465.	123,607.
	<b>17</b> Other deductions (attach statement - exclude income tax expense (benefit)) <b>SEE STATEMENT 3</b> .....	<b>17</b> 19,434,656.	3,762,543.
<b>18</b> Total deductions (add lines 11 through 17) .....	<b>18</b> 21,697,945.	4,200,716.	
<b>Net Income</b>	<b>19</b> Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) .....	<b>19</b> -9,916,473.	-1,919,827.
	<b>20</b> Unusual or infrequently occurring items .....	<b>20</b>	
	<b>21a</b> Income tax expense (benefit) - current .....	<b>21a</b> 2,700,301.	522,778.
	<b>b</b> Income tax expense (benefit) - deferred .....	<b>21b</b>	
<b>22</b> Current year net income or (loss) per books (combine lines 19 through 21b) .....	<b>22</b> -12,616,774.	-2,442,605.	
<b>Other Comprehensive Income</b>	<b>23a</b> Foreign currency translation adjustments .....	<b>23a</b>	
	<b>b</b> Other .....	<b>23b</b>	
	<b>c</b> Income tax expense (benefit) related to other comprehensive income .....	<b>23c</b>	
	<b>24</b> Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) .....	<b>24</b>	

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

<b>Assets</b>		(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash .....	1	4,119,100.	1,500,513.
2a Trade notes and accounts receivable .....	2a	599,834.	949,851.
b Less allowance for bad debts .....	2b	( 552,452.)	( 536,488.)
3 Derivatives .....	3		
4 Inventories .....	4		
5 Other current assets (attach statement) .....	5	SEE STATEMENT 10 143.	143.
6 Loans to shareholders and other related persons .....	6		
7 Investment in subsidiaries (attach statement) .....	7		
8 Other investments (attach statement) .....	8		
9a Buildings and other depreciable assets .....	9a		
b Less accumulated depreciation .....	9b	( )	( )
10a Depletable assets .....	10a		
b Less accumulated depletion .....	10b	( )	( )
11 Land (net of any amortization) .....	11		
12 Intangible assets:			
a Goodwill .....	12a		
b Organization costs .....	12b		
c Patents, trademarks, and other intangible assets .....	12c		
d Less accumulated amortization for lines 12a, 12b, and 12c .....	12d	( )	( )
13 Other assets (attach statement) .....	13	SEE STATEMENT 11 64,256.	58,880.
14 Total assets .....	14	4,230,881.	1,972,899.
<b>Liabilities and Shareholders' Equity</b>			
15 Accounts payable .....	15	0.	194,323.
16 Other current liabilities (attach statement) .....	16	SEE STATEMENT 12 491,260.	481,560.
17 Derivatives .....	17		
18 Loans from shareholders and other related persons .....	18		
19 Other liabilities (attach statement) .....	19		
20 Capital stock:			
a Preferred stock .....	20a		
b Common stock .....	20b		
21 Paid-in or capital surplus (attach reconciliation) .....	21		
22 Retained earnings .....	22	3,739,621.	1,297,016.
23 Less cost of treasury stock .....	23	( )	( )
24 Total liabilities and shareholders' equity .....	24	4,230,881.	1,972,899.

**Schedule G Other Information**

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," see the instructions for required statement.		
2 During the tax year, did the foreign corporation own an interest in any trust? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," complete lines 4b and 4c.		
b Enter the total amount of the base erosion payments .....	\$ _____	
c Enter the total amount of the base erosion tax benefits .....	\$ _____	
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If "Yes," complete line 5b.		
b Enter the total amount of the disallowed deductions (see instructions) .....	\$ _____	

FORM 5471

OTHER INCOME

STATEMENT 2

DESCRIPTION	FUNCTIONAL CURRENCY	EXCHANGE RATE	U.S. DOLLAR
OTHER INCOME	921,677.	5.165296	178,436.
BAD DEBT RECOVERY INCOME	82,458.	5.165296	15,964.
TOTAL TO 5471, SCHEDULE C, LINE 9	1,004,135.		194,400.

FORM 5471

OTHER DEDUCTIONS

STATEMENT 3

DESCRIPTION	FUNCTIONAL CURRENCY	EXCHANGE RATE	U.S. DOLLAR
MISCELLANEOUS EXPENSE	6,846,292.	5.165296	1,325,440.
UTILITIES AND TELEPHONE	33,201.	5.165296	6,428.
EMPLOYEE BENEFIT PROGRAMS	244,031.	5.165296	47,244.
INSURANCE	639,749.	5.165296	123,855.
OTHER PROFESSIONAL FEES	496,159.	5.165296	96,056.
MEALS AND ENTERTAINMENT (50%)	1,288.	5.165296	249.
TRAVEL EXPENSES	1,022.	5.165296	198.
CHARITABLE CONTRIBUTIONS	11,162,423.	5.165296	2,161,042.
REPAIRS AND MAINTENANCE EXPENSE	10,491.	5.165296	2,031.
TOTAL TO 5471, SCHEDULE C, LINE 17	19,434,656.		3,762,543.

FORM 5471

OTHER CURRENT ASSETS

STATEMENT 10

DESCRIPTION	BEG. OF ANNUAL ACCOUNTING PERIOD	END OF ANNUAL ACCOUNTING PERIOD
OTHER CURRENT ASSETS	143.	143.
TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 5	143.	143.

FORM 5471

OTHER ASSETS

STATEMENT 11

DESCRIPTION	BEG. OF ANNUAL ACCOUNTING PERIOD	END OF ANNUAL ACCOUNTING PERIOD
DUE FROM RELATED PARTIES - LT	64,256.	58,880.
TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 13	64,256.	58,880.

FORM 5471

OTHER CURRENT LIABILITIES

STATEMENT 12

DESCRIPTION	BEG. OF ANNUAL ACCOUNTING PERIOD	END OF ANNUAL ACCOUNTING PERIOD
ACCRUED BONUSES	20,155.	21,300.
ACCRUED MISCELLANEOUS	446,191.	428,036.
ACCRUED PAYROLL	10,113.	10,113.
ACCRUED BENEFITS	14,801.	14,801.
DEPOSITS	0.	7,310.
TOTAL TO 5471, PAGE 4, SCHEDULE F, LINE 16	491,260.	481,560.

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No' and rows 6a through 19b. Rows 6a, 7, 8, 9a, 10, 11, 12, 14, 15, 16, 17a, 18a, 19a have 'X' in the 'No' column. Rows 6b, 6c, 6d, 9b, 13, 17b, 18b, 19b are blank.

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder BSA BUSINESS SOFTWARE ALLIANCE, INC. Identifying number 06-1242574

Table with 10 rows (1a-6) and 2 columns. Rows include: 1a Section 964(e)(4) subpart F dividend income, 1b Section 245A(e)(2) subpart F income, 1c Subpart F income from tiered extraordinary disposition amounts, 1d Subpart F income from tiered extraordinary reduction amounts, 1e Section 954(c) Subpart F Foreign Personal Holding Company Income, 1f Section 954(d) Subpart F Foreign Base Company Sales Income, 1g Section 954(e) Subpart F Foreign Base Company Services Income, 1h Other subpart F income, 2 Earnings invested in U.S. property, 3 Reserved for future use, 4 Factoring income, 5a Section 245A eligible dividends, 5b Extraordinary disposition amounts, 5c Extraordinary reduction amounts, 5d Section 245A(e) dividends, 5e Dividends not reported on line 5a, 5b, 5c, or 5d, 6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits.

Table with 3 rows (7a-9) and 3 columns. Rows include: 7a Was any income of the foreign corporation blocked?, 7b Did any such income become unblocked during the tax year, 8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year, 8b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year, 8c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year, 9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation.

Form **5471**

# Information Return of U.S. Persons With Respect to Certain Foreign Corporations

OMB No. 1545-0123

(Rev. December 2023)

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **APR 17**, **2024**, and ending **SEP 30**, **2024**

Attachment  
Sequence No. **121**

Name of person filing this return  <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b> <small>Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)</small> <b>200 MASSACHUSETTS AVE, N.W., 310</b> <small>City or town, state, and ZIP code</small> <b>WASHINGTON, DC 20001</b> <small>Filer's tax year beginning</small> <b>OCT 1</b> , <b>2023</b> , and ending <b>SEP 30</b> , <b>2024</b>	<b>A Identifying number</b>  06-1242574  <b>B Category of filer</b> (See instructions. Check applicable box(es).): 1a <input type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input checked="" type="checkbox"/> 5a <input type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/>  <b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <b>100.00</b> %
---	--

**D** Check box if this is a final Form 5471 for the foreign corporation

**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions)

**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40

**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) \_\_\_\_\_

**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
BSA SOFTWARE SERVICES, INC.	200 MASSACHUSETTS AVE NW WASHINGTON DC 20001	47-2868237	X		

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign corporation  BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY 1501, 12TH FLOOR, UNIT 1, BUILDING 8, XIAOYUNLI BEIJING CHINA				<b>b(1)</b> Employer identification number, if any  <b>b(2)</b> Reference ID number (see instructions) SSI BEIJING  <b>b(3)</b> Previous reference ID number(s), if any (see instr.)  <b>c</b> Country under whose laws incorporated CHINA		
<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity	<b>h</b> Functional currency code		
04/17/24	CHINA	541990	SOFTWARE SUPPORT SVCS	CNY		

**2** Provide the following information for the foreign corporation's accounting period stated above.

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States		<b>b</b> If a U.S. income tax return was filed, enter: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;"><b>(i)</b> Taxable income or (loss)</td> <td style="width:50%;"><b>(ii)</b> U.S. income tax paid (after all credits)</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>		<b>(i)</b> Taxable income or (loss)	<b>(ii)</b> U.S. income tax paid (after all credits)		
<b>(i)</b> Taxable income or (loss)	<b>(ii)</b> U.S. income tax paid (after all credits)						
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation		<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different					

Schedule A Stock of the Foreign Corporation		
(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	0	10,000





**Schedule C** **Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars
<b>Income</b>	<b>1a</b> Gross receipts or sales .....	<b>1a</b>	
	<b>b</b> Returns and allowances .....	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a .....	<b>1c</b>	
	<b>2</b> Cost of goods sold .....	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) .....	<b>3</b>	
	<b>4</b> Dividends .....	<b>4</b>	
	<b>5</b> Interest .....	<b>5</b>	
	<b>6a</b> Gross rents .....	<b>6a</b>	
	<b>b</b> Gross royalties and license fees .....	<b>6b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets .....	<b>7</b>	
<b>Income</b>	<b>8a</b> Foreign currency transaction gain or loss - unrealized .....	<b>8a</b>	
	<b>b</b> Foreign currency transaction gain or loss - realized .....	<b>8b</b>	
	<b>9</b> Other income (attach statement) .....	<b>9</b>	
	<b>10</b> Total income (add lines 3 through 9) .....	<b>10</b>	
<b>Deductions</b>	<b>11</b> Compensation not deducted elsewhere .....	<b>11</b>	
	<b>12a</b> Rents .....	<b>12a</b>	
	<b>b</b> Royalties and license fees .....	<b>12b</b>	
	<b>13</b> Interest .....	<b>13</b>	
	<b>14</b> Depreciation not deducted elsewhere .....	<b>14</b>	
	<b>15</b> Depletion .....	<b>15</b>	
	<b>16</b> Taxes (exclude income tax expense (benefit)) .....	<b>16</b>	
	<b>17</b> Other deductions (attach statement - exclude income tax expense (benefit)) .....	<b>17</b>	
<b>18</b> Total deductions (add lines 11 through 17) .....	<b>18</b>		
<b>Net Income</b>	<b>19</b> Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) .....	<b>19</b>	
	<b>20</b> Unusual or infrequently occurring items .....	<b>20</b>	
	<b>21a</b> Income tax expense (benefit) - current .....	<b>21a</b>	
	<b>b</b> Income tax expense (benefit) - deferred .....	<b>21b</b>	
<b>22</b> Current year net income or (loss) per books (combine lines 19 through 21b) .....	<b>22</b>		
<b>Other Comprehensive Income</b>	<b>23a</b> Foreign currency translation adjustments .....	<b>23a</b>	
	<b>b</b> Other .....	<b>23b</b>	
	<b>c</b> Income tax expense (benefit) related to other comprehensive income .....	<b>23c</b>	
	<b>24</b> Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) .....	<b>24</b>	

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets	(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash	1	
2a Trade notes and accounts receivable	2a	
b Less allowance for bad debts	2b ( ) ( )	
3 Derivatives	3	
4 Inventories	4	
5 Other current assets (attach statement)	5	
6 Loans to shareholders and other related persons	6	
7 Investment in subsidiaries (attach statement)	7	
8 Other investments (attach statement)	8	
9a Buildings and other depreciable assets	9a	
b Less accumulated depreciation	9b ( ) ( )	
10a Depletable assets	10a	
b Less accumulated depletion	10b ( ) ( )	
11 Land (net of any amortization)	11	
12 Intangible assets:		
a Goodwill	12a	
b Organization costs	12b	
c Patents, trademarks, and other intangible assets	12c	
d Less accumulated amortization for lines 12a, 12b, and 12c	12d ( ) ( )	
13 Other assets (attach statement)	13	
14 Total assets	14	
<b>Liabilities and Shareholders' Equity</b>		
15 Accounts payable	15	
16 Other current liabilities (attach statement)	16	
17 Derivatives	17	
18 Loans from shareholders and other related persons	18	
19 Other liabilities (attach statement)	19	
20 Capital stock:		
a Preferred stock	20a	
b Common stock	20b	
21 Paid-in or capital surplus (attach reconciliation)	21	
22 Retained earnings	22	
23 Less cost of treasury stock	23 ( ) ( )	
24 Total liabilities and shareholders' equity	24	

**Schedule G Other Information**

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During the tax year, did the foreign corporation own an interest in any trust?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Enter the total amount of the base erosion payments	\$ _____	
c Enter the total amount of the base erosion tax benefits	\$ _____	
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Enter the total amount of the disallowed deductions (see instructions)	\$ _____	

FORM 5471 AMOUNT AND TYPE OF INDEBTEDNESS OF FOREIGN CORPORATION TO THE RELATED PERSONS DESCRIBED IN REGULATIONS SECTION 1.6046-1(B)(11) STATEMENT 4

AMOUNT	DESCRIPTION
0.	N/A

FORM 5471 NAME, ADDRESS, IDENTIFYING NUMBER AND NUMBER OF SHARES SUBSCRIBED TO BY EACH SUBSCRIBER TO THE STOCK OF THE FOREIGN CORPORATION STATEMENT 5

NAME AND ADDRESS	IDENTIFYING NUMBER	NUMBER OF SHARES
BSA BUSINESS SOFTWARE ALLIANCE	061242574	10000

Schedule G Other Information (continued)

Table with columns 'Yes' and 'No' and rows 6a through 19b. Rows 6a, 7, 8, 9a, 10, 11, 12, 14, 15, 17a, 18a, 19a have 'X' in the 'No' column. Rows 6b, 6c, 6d, 9b, 13, 16, 17b, 18b, 19b are blank.

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder BSA BUSINESS SOFTWARE ALLIANCE, INC. Identifying number 06-1242574

Table with 10 rows (1a-6) and 2 columns. Rows include: 1a Section 964(e)(4) subpart F dividend income, 1b Section 245A(e)(2) subpart F income, 1c Subpart F income from tiered extraordinary disposition amounts, 1d Subpart F income from tiered extraordinary reduction amounts, 1e Section 954(c) Subpart F Foreign Personal Holding Company Income, 1f Section 954(d) Subpart F Foreign Base Company Sales Income, 1g Section 954(e) Subpart F Foreign Base Company Services Income, 1h Other subpart F income, 2 Earnings invested in U.S. property, 3 Reserved for future use, 4 Factoring income, 5a Section 245A eligible dividends, 5b Extraordinary disposition amounts, 5c Extraordinary reduction amounts, 5d Section 245A(e) dividends, 5e Dividends not reported on line 5a, 5b, 5c, or 5d, 6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits.

Table with 3 columns: Question, Yes, No. Rows include: 7a Was any income of the foreign corporation blocked? (No), 7b Did any such income become unblocked during the tax year (see section 964(b))? (No), 8a Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)? (No), 8b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ \_\_\_\_\_ and at the end of the tax year \$ \_\_\_\_\_. Provide an attachment detailing any changes from the beginning to the ending balances., 8c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ \_\_\_\_\_ and at the end of the tax year \$ \_\_\_\_\_. Provide an attachment detailing any changes from the beginning to the ending balances., 9 Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ \_\_\_\_\_

**SCHEDULE E  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of foreign corporation <b>BSA SOFTWARE SERVICES DO BRASIL, LTDA</b>	EIN (if any)	<b>Reference ID number</b> (see instructions) BSADOBRASIL
<b>a</b> Separate Category (Enter code - see instructions.) ..... ▶ <u>GEN</u> <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶ _____ <b>c</b> If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ..... ▶ _____		

**Part I Taxes for Which a Foreign Tax Credit Is Allowed**

**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspected Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	BSA SOFTWARE SERVICES DO BRASIL, LT	BSADOBRASIL	<input type="checkbox"/>	BR	2024/09/30	2024/09/30
2			<input type="checkbox"/>			
3			<input type="checkbox"/>			
4			<input type="checkbox"/>			

  

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	289,339.	<input type="checkbox"/>	BRL	225,625.	5.165296000	43,681.	225,625.
2		<input type="checkbox"/>					
3		<input type="checkbox"/>					
4		<input type="checkbox"/>					
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ..... ▶					43,681.	
6	Total (combine lines 1 through 4 of column (m)) ..... ▶						225,625.

**Section 2 - Taxes Deemed Paid by Foreign Corporation**

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code-see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

  

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ..... ▶			

Name of foreign corporation <b>BSA SOFTWARE SERVICES DO BRASIL, LTDA</b>	EIN (if any)	Reference ID number (see instructions) <b>BSADOBRASIL</b>
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- a** Separate Category (Enter code - see instructions.) ..... ▶ GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶ \_\_\_\_\_
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ..... ▶ \_\_\_\_\_

**Part II Election**

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

Yes  No If "Yes," state date of election ▶

**Part III Taxes for Which a Foreign Tax Credit Is Disallowed** (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID No. of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
<b>1</b>									
<b>2</b>									
<b>3</b>	In functional currency (combine lines 1 and 2) ..... ▶								
<b>4</b>	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)) ..... ▶								

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**

<b>IMPORTANT:</b> Enter amounts in U.S. dollars.		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
<b>1a</b>	Balance at beginning of year (as reported in prior year Schedule E-1) .....				
<b>b</b>	Beginning balance adjustments (attach statement) .....				
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....				
<b>2</b>	Adjustment for foreign tax redetermination .....				
<b>3a</b>	Taxes unsuspending under anti-splitter rules .....				
<b>b</b>	Taxes suspended under anti-splitter rules .....				
<b>4</b>	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l) .....				43,681.
<b>5</b>	Taxes carried over in nonrecognition transactions .....				
<b>6</b>	Taxes reported on Schedule E, Part I, Section 2, line 5, column (l) .....				
<b>7</b>	Other adjustments (attach statement) .....				
<b>8</b>	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7) .....				43,681.
<b>9</b>	Taxes deemed paid with respect to inclusions (see instructions) .....				
<b>10</b>	Taxes deemed paid with respect to actual distributions .....				
<b>11</b>	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....				
<b>12</b>	Other (attach statement) .....				
<b>13</b>	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c)) .....				43,681.
<b>14</b>	Reserved for future use .....				
<b>15</b>	Reduction for other taxes not deemed paid .....				-43,681.
<b>16</b>	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12 .....				

Name of foreign corporation <b>BSA SOFTWARE SERVICES DO BRASIL, LTDA</b>	EIN (if any)	Reference ID number (see instructions) <b>BSADOBRASIL</b>
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- a** Separate Category (Enter code - see instructions.) ..... ▶ GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ..... ▶

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation** *(continued)*

**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
<b>1a</b>										
<b>b</b>										
<b>c</b>										
<b>2</b>										
<b>3a</b>										
<b>b</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										
<b>13</b>										
<b>14</b>										
<b>15</b>										
<b>16</b>										



**SCHEDULE E  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of foreign corporation <b>BUSINESS SOFTWARE ALLIANCE DO BRASIL</b>		<b>EIN (if any)</b>  <b>Reference ID number (see instructions)</b> ALLIANCEBRASIL
<b>a</b> Separate Category (Enter code - see instructions.) ..... ▶ <b>GEN</b> <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶ <b>c</b> If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ..... ▶		

**Part I Taxes for Which a Foreign Tax Credit Is Allowed**

**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspected Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	
1	BUSINESS SOFTWARE ALLIANCE DO BRASI	ALLIANCEBRASIL	<input type="checkbox"/>	BR	2024/09/30	2024/09/30	
2			<input type="checkbox"/>				
3			<input type="checkbox"/>				
4			<input type="checkbox"/>				
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1	-9,916,475.	<input type="checkbox"/>	BRL	2,700,301.	5.165296000	522,778.	2,700,301.
2		<input type="checkbox"/>					
3		<input type="checkbox"/>					
4		<input type="checkbox"/>					
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4					522,778.	
6	Total (combine lines 1 through 4 of column (m))						2,700,301.

**Section 2 - Taxes Deemed Paid by Foreign Corporation**

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code-see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6				

Name of foreign corporation <b>BUSINESS SOFTWARE ALLIANCE DO BRASIL</b>	EIN (if any)	Reference ID number (see instructions) <b>ALLIANCEBRASIL</b>
--	--------------	---

- a** Separate Category (Enter code - see instructions.) ..... ▶ GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ..... ▶

**Part II Election**

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

Yes  No If "Yes," state date of election ▶

**Part III Taxes for Which a Foreign Tax Credit Is Disallowed** (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID No. of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
<b>1</b>									
<b>2</b>									
<b>3</b>	In functional currency (combine lines 1 and 2) ..... <span style="float: right;">▶</span>								
<b>4</b>	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)) ..... <span style="float: right;">▶</span>								

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**

<b>IMPORTANT:</b> Enter amounts in U.S. dollars.		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
<b>1a</b>	Balance at beginning of year (as reported in prior year Schedule E-1) .....				
<b>b</b>	Beginning balance adjustments (attach statement) .....				
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....				
<b>2</b>	Adjustment for foreign tax redetermination .....				
<b>3a</b>	Taxes unsuspending under anti-splitter rules .....				
<b>b</b>	Taxes suspended under anti-splitter rules .....				
<b>4</b>	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l) .....			522,778.	
<b>5</b>	Taxes carried over in nonrecognition transactions .....				
<b>6</b>	Taxes reported on Schedule E, Part I, Section 2, line 5, column (l) .....				
<b>7</b>	Other adjustments (attach statement) .....				
<b>8</b>	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7) .....			522,778.	
<b>9</b>	Taxes deemed paid with respect to inclusions (see instructions) .....				
<b>10</b>	Taxes deemed paid with respect to actual distributions .....				
<b>11</b>	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....				
<b>12</b>	Other (attach statement) .....				
<b>13</b>	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c)) .....			522,778.	
<b>14</b>	Reserved for future use .....				
<b>15</b>	Reduction for other taxes not deemed paid .....			-522,778.	
<b>16</b>	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12 .....				

Name of foreign corporation <b>BUSINESS SOFTWARE ALLIANCE DO BRASIL</b>	EIN (if any)	Reference ID number (see instructions) <b>ALLIANCEBRASIL</b>
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- a** Separate Category (Enter code - see instructions.) ..... ▶ GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ..... ▶

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation** *(continued)*

**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
<b>1a</b>										
<b>b</b>										
<b>c</b>										
<b>2</b>										
<b>3a</b>										
<b>b</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										
<b>13</b>										
<b>14</b>										
<b>15</b>										
<b>16</b>										

**SCHEDULE E  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of foreign corporation <b>BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY</b>		<b>EIN (if any)</b>  <b>Reference ID number</b> (see instructions) SSIBEIJING
<b>a</b> Separate Category (Enter code - see instructions.) ..... ▶ <b>GEN</b> <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶ <b>CH</b> <b>c</b> If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ..... ▶		

**Part I Taxes for Which a Foreign Tax Credit Is Allowed**

**Section 1 - Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspected Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code - see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)
1	BEIJING SOFT BUSINESS SOFTWARE SERV	SSIBEIJING	<input type="checkbox"/>	CH	2024/09/30	2024/09/30
2			<input type="checkbox"/>			
3			<input type="checkbox"/>			
4			<input type="checkbox"/>			

  

	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code - see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1		<input type="checkbox"/>	CNY		7.188696000		0.
2		<input type="checkbox"/>					
3		<input type="checkbox"/>					
4		<input type="checkbox"/>					
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 ..... ▶						
6	Total (combine lines 1 through 4 of column (m)) ..... ▶						

**Section 2 - Taxes Deemed Paid by Foreign Corporation**

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code-see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					

  

	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)
1				
2				
3				
4				
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 ..... ▶			

Name of foreign corporation <b>BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY</b>	EIN (if any)	Reference ID number (see instructions) <b>SSIBEIJING</b>
<b>a</b> Separate Category (Enter code - see instructions.)	▶ <b>GEN</b>	
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)	▶ <b>CH</b>	
<b>c</b> If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)	▶	

**Part II Election**

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

Yes  No If "Yes," state date of election ▶

**Part III Taxes for Which a Foreign Tax Credit Is Disallowed** (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID No. of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
<b>1</b>									
<b>2</b>									
<b>3</b>	In functional currency (combine lines 1 and 2) ▶								
<b>4</b>	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)) ▶								

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**

<b>IMPORTANT:</b> Enter amounts in U.S. dollars.		<b>Taxes related to:</b>			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
<b>1a</b>	Balance at beginning of year (as reported in prior year Schedule E-1)				
<b>b</b>	Beginning balance adjustments (attach statement)				
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b)				
<b>2</b>	Adjustment for foreign tax redetermination				
<b>3a</b>	Taxes unsuspending under anti-splitter rules				
<b>b</b>	Taxes suspended under anti-splitter rules				
<b>4</b>	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
<b>5</b>	Taxes carried over in nonrecognition transactions				
<b>6</b>	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i)				
<b>7</b>	Other adjustments (attach statement)				
<b>8</b>	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
<b>9</b>	Taxes deemed paid with respect to inclusions (see instructions)				
<b>10</b>	Taxes deemed paid with respect to actual distributions				
<b>11</b>	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
<b>12</b>	Other (attach statement)				
<b>13</b>	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
<b>14</b>	Reserved for future use				
<b>15</b>	Reduction for other taxes not deemed paid				
<b>16</b>	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12				

Name of foreign corporation <b>BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY</b>	EIN (if any)	Reference ID number (see instructions) <b>SSIBEIJING</b>
---	--------------	---

- a** Separate Category (Enter code - see instructions.) ..... ▶ GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶ CH
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) ..... ▶

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation** *(continued)*

**(e) Taxes related to previously taxed E&P** (see instructions)

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
<b>1a</b>										
<b>b</b>										
<b>c</b>										
<b>2</b>										
<b>3a</b>										
<b>b</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>										
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										
<b>13</b>										
<b>14</b>										
<b>15</b>										
<b>16</b>										

**SCHEDULE H  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 BSA BUSINESS SOFTWARE ALLIANCE, INC.		Identifying number 06-1242574
Name of foreign corporation BSA SOFTWARE SERVICES DO BRASIL, LTDA	EIN (if any)	Reference ID number (see instr.) BSADOBRASIL

**IMPORTANT:** Enter the amounts on lines 1 through 5c in **functional** currency.

<b>1</b>	Current year net income or (loss) per foreign books of account		<b>1</b>	63,714.
<b>2</b>	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions	
<b>a</b>	Capital gains or losses	<b>2a</b>		
<b>b</b>	Depreciation and amortization	<b>2b</b>		
<b>c</b>	Depletion	<b>2c</b>		
<b>d</b>	Investment or incentive allowance	<b>2d</b>		
<b>e</b>	Charges to statutory reserves	<b>2e</b>		
<b>f</b>	Inventory adjustments	<b>2f</b>		
<b>g</b>	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i))	<b>2g</b>		
<b>h</b>	Foreign currency gains or losses	<b>2h</b>		
<b>i</b>	Other (attach statement)	<b>2i</b>		
<b>3</b>	Total net additions	<b>3</b>		
<b>4</b>	Total net subtractions	<b>4</b>		
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4)		<b>5a</b>	63,714.
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)		<b>5b</b>	
<b>c</b>	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines		<b>5c</b>	63,714.
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	<b>5c(i)</b>		63,714.
	(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	<b>5c(ii)</b>		
	(iii) Section 901(j) category:			
	(A) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(A)</b>		
	(B) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(B)</b>		
	(C) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(C)</b>		
	(D) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(D)</b>		
<b>d</b>	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))		<b>5d</b>	12,335.
<b>e</b>	Enter exchange rate used for line 5d ▶ _____			5.165296

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE H  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 BSA BUSINESS SOFTWARE ALLIANCE, INC.		Identifying number 06-1242574
Name of foreign corporation BUSINESS SOFTWARE ALLIANCE DO BRASIL	EIN (if any)	Reference ID number (see instr.) ALLIANCEBRASIL

**IMPORTANT:** Enter the amounts on lines 1 through 5c in **functional** currency.

<b>1</b>	Current year net income or (loss) per foreign books of account			<b>1</b>	-12,616,776.
<b>2</b>	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
<b>a</b>	Capital gains or losses	<b>2a</b>			
<b>b</b>	Depreciation and amortization	<b>2b</b>			
<b>c</b>	Depletion	<b>2c</b>			
<b>d</b>	Investment or incentive allowance	<b>2d</b>			
<b>e</b>	Charges to statutory reserves	<b>2e</b>			
<b>f</b>	Inventory adjustments	<b>2f</b>			
<b>g</b>	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i))	<b>2g</b>			
<b>h</b>	Foreign currency gains or losses	<b>2h</b>			
<b>i</b>	Other (attach statement)	<b>2i</b>			
<b>3</b>	Total net additions	<b>3</b>			
<b>4</b>	Total net subtractions	<b>4</b>			
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4)			<b>5a</b>	-12,616,776.
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			<b>5b</b>	
<b>c</b>	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines			<b>5c</b>	-12,616,776.
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	<b>5c(i)</b>	-12,616,776.		
	(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	<b>5c(ii)</b>			
	(iii) Section 901(j) category:				
	(A) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(A)</b>			
	(B) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(B)</b>			
	(C) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(C)</b>			
	(D) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(D)</b>			
<b>d</b>	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))			<b>5d</b>	-2,442,605.
<b>e</b>	Enter exchange rate used for line 5d ▶ _____		5.165296		

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)



**SCHEDULE H  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 BSA BUSINESS SOFTWARE ALLIANCE, INC.		Identifying number 06-1242574
Name of foreign corporation BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY	EIN (if any)	Reference ID number (see instr.) SSIBEIJING

**IMPORTANT:** Enter the amounts on lines 1 through 5c in **functional** currency.

<b>1</b>	Current year net income or (loss) per foreign books of account			<b>1</b>	0.
<b>2</b>	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions		
<b>a</b>	Capital gains or losses	<b>2a</b>			
<b>b</b>	Depreciation and amortization	<b>2b</b>			
<b>c</b>	Depletion	<b>2c</b>			
<b>d</b>	Investment or incentive allowance	<b>2d</b>			
<b>e</b>	Charges to statutory reserves	<b>2e</b>			
<b>f</b>	Inventory adjustments	<b>2f</b>			
<b>g</b>	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i))	<b>2g</b>			
<b>h</b>	Foreign currency gains or losses	<b>2h</b>			
<b>i</b>	Other (attach statement)	<b>2i</b>			
<b>3</b>	Total net additions	<b>3</b>			
<b>4</b>	Total net subtractions	<b>4</b>			
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4)			<b>5a</b>	
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			<b>5b</b>	
<b>c</b>	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines			<b>5c</b>	
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a))	<b>5c(i)</b>			
	(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a))	<b>5c(ii)</b>			
	(iii) Section 901(j) category:				
	(A) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(A)</b>			
	(B) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(B)</b>			
	(C) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(C)</b>			
	(D) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(D) and on the applicable Schedule J, Part I, line 3, column (a)	<b>5c(iii)(D)</b>			
<b>d</b>	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions))			<b>5d</b>	0.
<b>e</b>	Enter exchange rate used for line 5d ▶ _____				7.188696

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1  
(Form 5471)**

**Information for Global Intangible Low-Taxed Income**

OMB No. 1545-0123

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of foreign corporation <b>BSA SOFTWARE SERVICES DO BRASIL, LTDA</b>	EIN (if any)	<b>Reference ID number</b> (see instructions) BSADOBRASIL

Separate Category (Enter code - see instructions) ..... ▶ **GEN**

		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b> Gross income (see instructions if cost of goods sold exceed gross receipts) .....	<b>1</b>	2,238,784.		
<b>2</b> Exclusions (see instructions if cost of goods sold exceed gross receipts)				
<b>a</b> Effectively connected income .....	<b>2a</b>			
<b>b</b> Subpart F income .....	<b>2b</b>			
<b>c</b> High-tax exception income per section 954(b)(4) .....	<b>2c</b>			
<b>d</b> Related party dividends .....	<b>2d</b>			
<b>e</b> Foreign oil and gas extraction income .....	<b>2e</b>			
<b>3</b> Total exclusions (combine lines 2a through 2e) .....	<b>3</b>			
<b>4</b> Gross income less total exclusions (line 1 minus line 3) (see instructions) ...	<b>4</b>	2,238,784.		
<b>5</b> Deductions properly allocable to amount on line 4 .....	<b>5</b>	2,175,070.		
<b>6</b> Tested income (loss) (line 4 minus line 5) .....	<b>6</b>	63,714.	5.165296	12,335.
<b>7</b> Tested foreign income taxes .....	<b>7</b>	225,625.	5.165296	43,681.
<b>8</b> Qualified business asset investment (QBAI) .....	<b>8</b>	33,052.	5.165296	6,399.
<b>9a</b> Interest expense included on line 5 .....	<b>9a</b>	15,491.		
<b>b</b> Qualified interest expense .....	<b>9b</b>			
<b>c</b> Tested loss QBAI amount .....	<b>9c</b>			
<b>d</b> Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- .....	<b>9d</b>	15,491.	5.165296	2,999.
<b>10a</b> Interest income included in line 4 .....	<b>10a</b>	39,757.		
<b>b</b> Qualified interest income .....	<b>10b</b>			
<b>c</b> Tested interest income (line 10a minus line 10b). If zero or less, enter -0- .....	<b>10c</b>	39,757.	5.165296	7,697.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1  
(Form 5471)**

**Information for Global Intangible Low-Taxed Income**

OMB No. 1545-0123

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		Identifying number <b>06-1242574</b>
Name of foreign corporation <b>BUSINESS SOFTWARE ALLIANCE DO BRASIL</b>	EIN (if any)	Reference ID number (see instructions) <b>ALLIANCEBRASIL</b>

Separate Category (Enter code - see instructions) ..... ▶ **GEN**

		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b> Gross income (see instructions if cost of goods sold exceed gross receipts) .....	<b>1</b>	11,781,471.		
<b>2</b> Exclusions (see instructions if cost of goods sold exceed gross receipts)				
<b>a</b> Effectively connected income .....	<b>2a</b>			
<b>b</b> Subpart F income .....	<b>2b</b>			
<b>c</b> High-tax exception income per section 954(b)(4) .....	<b>2c</b>			
<b>d</b> Related party dividends .....	<b>2d</b>			
<b>e</b> Foreign oil and gas extraction income .....	<b>2e</b>			
<b>3</b> Total exclusions (combine lines 2a through 2e) .....	<b>3</b>			
<b>4</b> Gross income less total exclusions (line 1 minus line 3) (see instructions) ...	<b>4</b>	11,781,471.		
<b>5</b> Deductions properly allocable to amount on line 4 .....	<b>5</b>	24,398,247.		
<b>6</b> Tested income (loss) (line 4 minus line 5) .....	<b>6</b>	-12,616,776.	5.165296	-2,442,605.
<b>7</b> Tested foreign income taxes .....	<b>7</b>		.000000	
<b>8</b> Qualified business asset investment (QBAI) .....	<b>8</b>		.000000	
<b>9a</b> Interest expense included on line 5 .....	<b>9a</b>			
<b>b</b> Qualified interest expense .....	<b>9b</b>			
<b>c</b> Tested loss QBAI amount .....	<b>9c</b>			
<b>d</b> Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- .....	<b>9d</b>		.000000	
<b>10a</b> Interest income included in line 4 .....	<b>10a</b>			
<b>b</b> Qualified interest income .....	<b>10b</b>			
<b>c</b> Tested interest income (line 10a minus line 10b). If zero or less, enter -0- .....	<b>10c</b>		.000000	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE I-1  
(Form 5471)**

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service

**Information for Global Intangible Low-Taxed Income**

OMB No. 1545-0123

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		Identifying number <b>06-1242574</b>
Name of foreign corporation <b>BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY</b>	EIN (if any)	Reference ID number (see instructions) <b>SSIBEIJING</b>
Separate Category (Enter code - see instructions) .....		▶ <b>GEN</b>

		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b> Gross income (see instructions if cost of goods sold exceed gross receipts) .....	<b>1</b>			
<b>2</b> Exclusions (see instructions if cost of goods sold exceed gross receipts)				
<b>a</b> Effectively connected income .....	<b>2a</b>			
<b>b</b> Subpart F income .....	<b>2b</b>			
<b>c</b> High-tax exception income per section 954(b)(4) .....	<b>2c</b>			
<b>d</b> Related party dividends .....	<b>2d</b>			
<b>e</b> Foreign oil and gas extraction income .....	<b>2e</b>			
<b>3</b> Total exclusions (combine lines 2a through 2e) .....	<b>3</b>			
<b>4</b> Gross income less total exclusions (line 1 minus line 3) (see instructions) ...	<b>4</b>	0.		
<b>5</b> Deductions properly allocable to amount on line 4 .....	<b>5</b>			
<b>6</b> Tested income (loss) (line 4 minus line 5) .....	<b>6</b>	0.	.000000	
<b>7</b> Tested foreign income taxes .....	<b>7</b>		.000000	
<b>8</b> Qualified business asset investment (QBAI) .....	<b>8</b>		.000000	
<b>9a</b> Interest expense included on line 5 .....	<b>9a</b>			
<b>b</b> Qualified interest expense .....	<b>9b</b>			
<b>c</b> Tested loss QBAI amount .....	<b>9c</b>			
<b>d</b> Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- .....	<b>9d</b>		.000000	
<b>10a</b> Interest income included in line 4 .....	<b>10a</b>			
<b>b</b> Qualified interest income .....	<b>10b</b>			
<b>c</b> Tested interest income (line 10a minus line 10b). If zero or less, enter -0- .....	<b>10c</b>		.000000	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule I-1 (Form 5471) (Rev. 12-2021)

**SCHEDULE J  
(Form 5471)**

(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471

Identifying number

BSA BUSINESS SOFTWARE ALLIANCE, INC.

06-1242574

Name of foreign corporation

EIN (if any)

Reference ID number

BSA SOFTWARE SERVICES DO BRASIL, LTDA

BSADOBRASIL

**a** Separate Category (Enter code - see instructions.) ..... ▶ GEN

**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶

**Part I Accumulated E&P of Controlled Foreign Corporation**

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
<b>1a</b>	Balance at beginning of year (as reported on prior year Schedule J) .....	1,908,343.					
<b>b</b>	Beginning balance adjustments (attach statement) .....						
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....	1,908,343.					
<b>2a</b>	Reduction for taxes unsuspending under anti-splitter rules						
<b>b</b>	Disallowed deduction for taxes suspended under anti-splitter rules .....						
<b>3</b>	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H) .....	63,714.					
<b>4</b>	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....						
<b>5a</b>	E&P carried over in nonrecognition transaction .....						
<b>b</b>	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction .....						
<b>6</b>	Other adjustments (attach statement) .....						
<b>7</b>	Total current and accumulated E&P (combine lines 1c through 6) .....	1,972,057.					
<b>8</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....	-6.					
<b>9</b>	Actual distributions .....						
<b>10</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....						
<b>11</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>12</b>	Other adjustments (attach statement) .....						
<b>13</b>	Hovering deficit offset of undistributed post-transaction E&P (see instructions) .....						
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13)	1,972,051.					

**Part I Accumulated E&P of Controlled Foreign Corporation** *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a				1,908,343.
b				
c				1,908,343.
2a				
b				
3				63,714.
4				
5a				
b				
6				
7				1,972,057.
8	6.			0.
9				
10				
11				
12				
13				
14	6.			1,972,057.

**Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

**Important:** Enter amounts in functional currency.

<b>1</b>	Balance at beginning of year .....	▶	<b>1</b>	
<b>2</b>	Additions (amounts subject to future recapture) .....	▶	<b>2</b>	
<b>3</b>	Subtractions (amounts recaptured in current year) .....	▶	<b>3</b>	
<b>4</b>	Balance at end of year (combine lines 1 through 3) .....	▶	<b>4</b>	

Schedule J (Form 5471) (Rev. 12-2020)

**SCHEDULE J  
(Form 5471)**

(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471

Identifying number

BSA BUSINESS SOFTWARE ALLIANCE, INC.

06-1242574

Name of foreign corporation

EIN (if any)

Reference ID number

BUSINESS SOFTWARE ALLIANCE DO BRASIL

ALLIANCEBRASIL

**a** Separate Category (Enter code - see instructions.) ..... ▶ GEN

**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶

**Part I Accumulated E&P of Controlled Foreign Corporation**

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
<b>1a</b>	Balance at beginning of year (as reported on prior year Schedule J) .....	22,588,014.					
<b>b</b>	Beginning balance adjustments (attach statement) .....						
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....	22,588,014.					
<b>2a</b>	Reduction for taxes unsuspending under anti-splitter rules						
<b>b</b>	Disallowed deduction for taxes suspended under anti-splitter rules .....						
<b>3</b>	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H) .....	-12,616,776.					
<b>4</b>	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....						
<b>5a</b>	E&P carried over in nonrecognition transaction .....						
<b>b</b>	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction .....						
<b>6</b>	Other adjustments (attach statement) .....						
<b>7</b>	Total current and accumulated E&P (combine lines 1c through 6) .....	9,971,238.					
<b>8</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....						
<b>9</b>	Actual distributions .....						
<b>10</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....						
<b>11</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>12</b>	Other adjustments (attach statement) .....						
<b>13</b>	Hovering deficit offset of undistributed post-transaction E&P (see instructions) .....						
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13)	9,971,238.					



**Part I Accumulated E&P of Controlled Foreign Corporation** *(continued)*

(e) Previously Taxed E&P (see instructions)					
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

(e) Previously Taxed E&P (see instructions)				(f) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	
1a				22,588,014.
b				
c				22,588,014.
2a				
b				
3				-12,616,776.
4				
5a				
b				
6				
7				9,971,238.
8				
9				
10				
11				
12				
13				
14				9,971,238.

**Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

**Important:** Enter amounts in functional currency.

<b>1</b>	Balance at beginning of year .....	▶	<b>1</b>	
<b>2</b>	Additions (amounts subject to future recapture) .....	▶	<b>2</b>	
<b>3</b>	Subtractions (amounts recaptured in current year) .....	▶	<b>3</b>	
<b>4</b>	Balance at end of year (combine lines 1 through 3) .....	▶	<b>4</b>	

Schedule J (Form 5471) (Rev. 12-2020)

**SCHEDULE J  
(Form 5471)**

(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471

Identifying number

**BSA BUSINESS SOFTWARE ALLIANCE, INC.**

06-1242574

Name of foreign corporation

EIN (if any)

Reference ID number

**BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY**

**SSIBEIJING**

**a** Separate Category (Enter code - see instructions.) ..... ▶ **GEN**

**b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶

**Part I Accumulated E&P of Controlled Foreign Corporation**

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

**Important:** Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
<b>1a</b>	Balance at beginning of year (as reported on prior year Schedule J) .....						
<b>b</b>	Beginning balance adjustments (attach statement) .....						
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) .....						
<b>2a</b>	Reduction for taxes unsuspended under anti-splitter rules						
<b>b</b>	Disallowed deduction for taxes suspended under anti-splitter rules .....						
<b>3</b>	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H) .....						
<b>4</b>	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....						
<b>5a</b>	E&P carried over in nonrecognition transaction .....						
<b>b</b>	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction .....						
<b>6</b>	Other adjustments (attach statement) .....						
<b>7</b>	Total current and accumulated E&P (combine lines 1c through 6) .....						
<b>8</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....						
<b>9</b>	Actual distributions .....						
<b>10</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....						
<b>11</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>12</b>	Other adjustments (attach statement) .....						
<b>13</b>	Hovering deficit offset of undistributed post-transaction E&P (see instructions) .....						
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13)						

**Part I Accumulated E&P of Controlled Foreign Corporation** *(continued)*

	<b>(e) Previously Taxed E&amp;P</b> (see instructions)				
	<b>(iii)</b> General section 959(c)(1) PTEP	<b>(iv)</b> Reclassified section 951A PTEP	<b>(v)</b> Reclassified section 245A(d) PTEP	<b>(vi)</b> Section 965(a) PTEP	<b>(vii)</b> Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

	<b>(e) Previously Taxed E&amp;P</b> (see instructions)			<b>(f)</b> Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
	<b>(viii)</b> Section 951A PTEP	<b>(ix)</b> Section 245A(d) PTEP	<b>(x)</b> Section 951(a)(1)(A) PTEP	
1a				
b				
c				
2a				
b				
3				
4				
5a				
b				
6				
7				
8				
9				
10				
11				
12				
13				
14				

**Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

**Important:** Enter amounts in functional currency.

<b>1</b>	Balance at beginning of year .....	▶	<b>1</b>	
<b>2</b>	Additions (amounts subject to future recapture) .....	▶	<b>2</b>	
<b>3</b>	Subtractions (amounts recaptured in current year) .....	▶	<b>3</b>	
<b>4</b>	Balance at end of year (combine lines 1 through 3) .....	▶	<b>4</b>	

Schedule J (Form 5471) (Rev. 12-2020)

**SCHEDULE M  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471  BSA BUSINESS SOFTWARE ALLIANCE, INC.	<b>Identifying number</b>  06-1242574
---	---

Name of foreign corporation  BSA SOFTWARE SERVICES DO BRASIL, LTDA	EIN (if any)	Reference ID number  BSADOBRASIL
--	--------------	--

**Important:** Complete a separate Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ BRAZIL, REAL 5.165296

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) ...					
2 Sales of tangible property other than stock in trade .....					
3 Sales of property rights (patents, trademarks, etc.) .....					
4 Platform contribution transaction payments received .....					
5 Cost sharing transaction payments received .....					
6 Compensation received for technical, managerial, engineering, construction, or like services .....					
7 Commissions received .....					
8 Rents, royalties, and license fees received .....					
9 Hybrid dividends received (see instr.) .....					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) .....					
11 Interest received .....					
12 Premiums received for insurance or reinsurance .....					
13 Loan guarantee fees received .....					
14 Other amounts received (att. statement) .....					
15 Add lines 1 through 14 .....					
16 Purchases of stock in trade (inventory) .....					
17 Purchases of tangible property other than stock in trade .....					
18 Purchases of property rights (patents, trademarks, etc.) .....					
19 Platform contribution transaction payments paid .....					
20 Cost sharing transaction payments paid .....					
21 Compensation paid for technical, managerial, engineering, construction, or like services .....					
22 Commissions paid .....					
23 Rents, royalties, and license fees paid .....					
24 Hybrid dividends paid (see instructions) .....					
25 Dividends paid (exclude hybrid dividends paid) .....					
26 Interest paid .....					
27 Premiums paid for insurance or reinsurance .....					
28 Loan guarantee fees paid .....					
29 Other amounts paid (attach statement) .....					
30 Add lines 16 through 29 .....					

Name of person filing Form 5471  <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>	<b>Identifying number</b>  06-1242574
--	---

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
<b>31</b> Accounts Payable .....			58,880.		
<b>32</b> Amounts borrowed (enter the maximum loan balance during the year) - see instr.					
<b>33</b> Accounts Receivable .....		194,078.			
<b>34</b> Amounts loaned (enter the maximum loan balance during the year) - see instr.					

**SCHEDULE M  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471		Identifying number
BSA BUSINESS SOFTWARE ALLIANCE, INC.		06-1242574
Name of foreign corporation	EIN (if any)	Reference ID number
BUSINESS SOFTWARE ALLIANCE DO BRASIL		ALLIANCEBRASIL

**Important:** Complete a separate Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ BRAZIL, REAL 5.165296

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) ...					
2 Sales of tangible property other than stock in trade .....					
3 Sales of property rights (patents, trademarks, etc.) .....					
4 Platform contribution transaction payments received .....					
5 Cost sharing transaction payments received .....					
6 Compensation received for technical, managerial, engineering, construction, or like services .....					
7 Commissions received .....					
8 Rents, royalties, and license fees received .....					
9 Hybrid dividends received (see instr.) .....					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) .....					
11 Interest received .....					
12 Premiums received for insurance or reinsurance .....					
13 Loan guarantee fees received .....					
14 Other amounts received (att. statement) .....					
15 Add lines 1 through 14 .....					
16 Purchases of stock in trade (inventory) .....					
17 Purchases of tangible property other than stock in trade .....					
18 Purchases of property rights (patents, trademarks, etc.) .....					
19 Platform contribution transaction payments paid .....					
20 Cost sharing transaction payments paid .....					
21 Compensation paid for technical, managerial, engineering, construction, or like services .....					
22 Commissions paid .....					
23 Rents, royalties, and license fees paid .....					
24 Hybrid dividends paid (see instructions) .....					
25 Dividends paid (exclude hybrid dividends paid) .....					
26 Interest paid .....					
27 Premiums paid for insurance or reinsurance .....					
28 Loan guarantee fees paid .....					
29 Other amounts paid (attach statement) .....					
30 Add lines 16 through 29 .....					



Name of person filing Form 5471  <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>	<b>Identifying number</b>  06-1242574
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(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
<b>31</b> Accounts Payable .....					
<b>32</b> Amounts borrowed (enter the maximum loan balance during the year) - see instr.					
<b>33</b> Accounts Receivable .....			58,880.		
<b>34</b> Amounts loaned (enter the maximum loan balance during the year) - see instr.					

**SCHEDULE M  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

OMB No. 1545-0123

▶ Attach to Form 5471.

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471			<b>Identifying number</b>
BSA BUSINESS SOFTWARE ALLIANCE, INC.			06-1242574
Name of foreign corporation	EIN (if any)	Reference ID number	
BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY		SSIBEIJING	

**Important:** Complete a separate Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ CHINA, YUAN 7.188696

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) ...					
2 Sales of tangible property other than stock in trade .....					
3 Sales of property rights (patents, trademarks, etc.) .....					
4 Platform contribution transaction payments received .....					
5 Cost sharing transaction payments received .....					
6 Compensation received for technical, managerial, engineering, construction, or like services .....					
7 Commissions received .....					
8 Rents, royalties, and license fees received .....					
9 Hybrid dividends received (see instr.) .....					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) .....					
11 Interest received .....					
12 Premiums received for insurance or reinsurance .....					
13 Loan guarantee fees received .....					
14 Other amounts received (att. statement) .....					
15 Add lines 1 through 14 .....					
16 Purchases of stock in trade (inventory) .....					
17 Purchases of tangible property other than stock in trade .....					
18 Purchases of property rights (patents, trademarks, etc.) .....					
19 Platform contribution transaction payments paid .....					
20 Cost sharing transaction payments paid .....					
21 Compensation paid for technical, managerial, engineering, construction, or like services .....					
22 Commissions paid .....					
23 Rents, royalties, and license fees paid .....					
24 Hybrid dividends paid (see instructions) .....					
25 Dividends paid (exclude hybrid dividends paid) .....					
26 Interest paid .....					
27 Premiums paid for insurance or reinsurance .....					
28 Loan guarantee fees paid .....					
29 Other amounts paid (attach statement) .....					
30 Add lines 16 through 29 .....					

Name of person filing Form 5471  <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>	<b>Identifying number</b>  06-1242574
--	---

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
<b>31</b> Accounts Payable .....					
<b>32</b> Amounts borrowed (enter the maximum loan balance during the year) - see instr.					
<b>33</b> Accounts Receivable .....					
<b>34</b> Amounts loaned (enter the maximum loan balance during the year) - see instr.					

**SCHEDULE O  
(Form 5471)**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service

**Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock**

Information about Schedule O (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471)

▶ Attach to Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471		Identifying number
BSA BUSINESS SOFTWARE ALLIANCE, INC.		06-1242574
Name of foreign corporation	EIN (if any)	Reference ID number
BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY		SSIBEIJING

**Important:** Complete a separate Schedule O for each foreign corporation for which information must be reported.

**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

**Part II To Be Completed by U.S. Shareholders**

**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

**Section A - General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
STMT 14 BSA BUSINESS SOFTWARE ALL 200 MASSACHUSETTS AV WASHINGTON 06-1242574	990	08/13/24	E-FILED	

**Section B - U.S. Persons Who Are Officers or Directors of the Foreign Corporation**

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

**Section C - Acquisition of Stock**

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

**Section D - Disposition of Stock**

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made

**Section E - Organization or Reorganization of Foreign Corporation**

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer
BSA BUSINESS SOFTWARE AL 200 MASSACHUSETTS AVE NW, WASHINGTON DC 20001	06-1242574	04/17/24

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	
COMMON SHARES	0.	0.	FORMATION

**Section F - Additional Information**

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

SEE STATEMENT 15

5471 SCHEDULE O

GENERAL SHAREHOLDER INFORMATION

STATEMENT 14

(A) NAME, ADDRESS, AND IDENTIFYING NUMBER OF SHAREHOLDER(S) FILING THIS SCHEDULE	(B) FOR SHAREHOLDER'S LATEST U.S. INCOME TAX RETURN FILED INDICATE:			(C) DATE SHAREHOLD- -ER LAST FILED IN- FORMATION RTN UNDER SEC. 6046
	(1) TYPE OF RETURN (ENTER FORM NUMBER)	(2) DATE RETURN FILED	(3) INTERNAL REVENUE SERVICE CENTER WHERE FILED	
BSA BUSINESS SOFTWARE ALL 200 MASSACHUSETTS AV WASHINGTO 06-1242574	990	08/13/24	E-FILED	

FORM 5471 SCHEDULE O

STATEMENT 15

FOREIGN CORPORATION'S POSITION IN THE CHAIN OF  
OWNERSHIP AND THE PERCENTAGES OF STOCK OWNERSHIP

BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY IS INCORPORATED IN CHINA ON APRIL 17, 2024. IT IS 100% OWNED BY BSA SOFTWARE SERVICES, INC., A US CORPORATION. BSA SOFTWARE SERVICES, INC. IS OWNED 100% BY BSA BUSINESS SOFTWARE ALLIANCE, INC.

**SCHEDULE P  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of U.S. shareholder <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of foreign corporation <b>BSA SOFTWARE SERVICES DO BRASIL, LTDA</b>	EIN (if any)	<b>Reference ID number</b> (see instructions) BSADOBRASIL
<b>a</b> Separate Category (Enter code - see instructions.) .....		▶ GEN
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....		▶

**Part I Previously Taxed E&P in Functional Currency** (see instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part I** **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								
<b>b</b>								
<b>c</b>								
<b>2</b>								
<b>3</b>								
<b>4</b>								
<b>5</b>								
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<b>8</b>								
<b>9</b>								
<b>10</b>								
<b>11</b>								
<b>12</b>								



**Part II Previously Taxed E&P in U.S. Dollars**

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part II** Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								
<b>b</b>								
<b>c</b>								
<b>2</b>								
<b>3</b>								
<b>4</b>								
<b>5</b>								
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<b>8</b>								
<b>9</b>								
<b>10</b>								
<b>11</b>								
<b>12</b>								

**SCHEDULE P  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of U.S. shareholder <b>BSA SOFTWARE SERVICES, INC.</b>		<b>Identifying number</b> 47-2868237
Name of foreign corporation <b>BSA SOFTWARE SERVICES DO BRASIL, LTDA</b>	EIN (if any)	<b>Reference ID number</b> (see instructions) BSADOBRASIL
<b>a</b> Separate Category (Enter code - see instructions.) .....		▶ GEN
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....		▶

**Part I Previously Taxed E&P in Functional Currency** (see instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part I** Previously Taxed E&P in Functional Currency (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								
<b>b</b>								
<b>c</b>								
<b>2</b>								
<b>3</b>								
<b>4</b>								
<b>5</b>								
<b>6</b>								
<b>7</b>						6.		6.
<b>8</b>								
<b>9</b>								
<b>10</b>								
<b>11</b>								
<b>12</b>						6.		6.

**Part II Previously Taxed E&P in U.S. Dollars**

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part II** **Previously Taxed E&P in U.S. Dollars** *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								
<b>b</b>								
<b>c</b>								
<b>2</b>								
<b>3</b>								
<b>4</b>								
<b>5</b>								
<b>6</b>								
<b>7</b>						1.		1.
<b>8</b>								
<b>9</b>								
<b>10</b>								
<b>11</b>								
<b>12</b>						1.		1.

**SCHEDULE P  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of U.S. shareholder		<b>Identifying number</b>
Name of foreign corporation <b>BSA SOFTWARE SERVICES DO BRASIL, LTDA</b>	EIN (if any)	<b>Reference ID number</b> (see instructions) BSADOBRASIL
<b>a</b> Separate Category (Enter code - see instructions.) .....		<b>TOTAL</b>
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....		

**Part I Previously Taxed E&P in Functional Currency** (see instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part I** Previously Taxed E&P in Functional Currency (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								
<b>b</b>								
<b>c</b>								
<b>2</b>								
<b>3</b>								
<b>4</b>								
<b>5</b>								
<b>6</b>								
<b>7</b>						6.		6.
<b>8</b>								
<b>9</b>								
<b>10</b>								
<b>11</b>								
<b>12</b>						6.		6.



**Part II Previously Taxed E&P in U.S. Dollars**

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part II** Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
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**SCHEDULE P  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		Identifying number 06-1242574
Name of U.S. shareholder <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		Identifying number 06-1242574
Name of foreign corporation <b>BUSINESS SOFTWARE ALLIANCE DO BRASIL</b>	EIN (if any)	Reference ID number (see instructions) <b>ALLIANCEBRASIL</b>
<b>a</b> Separate Category (Enter code - see instructions.) ..... ▶		GEN
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶		

**Part I Previously Taxed E&P in Functional Currency** (see instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part I** **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								
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<b>c</b>								
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**Part II Previously Taxed E&P in U.S. Dollars**

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

Schedule P (Form 5471) (Rev. 12-2020)

**Part II** **Previously Taxed E&P in U.S. Dollars** *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								
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**SCHEDULE P  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of U.S. shareholder <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of foreign corporation <b>BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY</b>	EIN (if any)	<b>Reference ID number</b> (see instructions) SSIBEIJING
<b>a</b> Separate Category (Enter code - see instructions.) .....		▶ GEN
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....		▶

**Part I Previously Taxed E&P in Functional Currency** (see instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part I** **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
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**Part II Previously Taxed E&P in U.S. Dollars**

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

Schedule P (Form 5471) (Rev. 12-2020)

**Part II** **Previously Taxed E&P in U.S. Dollars** *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
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**SCHEDULE P  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of U.S. shareholder <b>BSA SOFTWARE SERVICES, INC.</b>		<b>Identifying number</b> 47-2868237
Name of foreign corporation <b>BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY</b>	EIN (if any)	<b>Reference ID number</b> (see instructions) SSIBEIJING
<b>a</b> Separate Category (Enter code - see instructions.) .....		▶ <b>GEN</b>
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) .....		▶

**Part I Previously Taxed E&P in Functional Currency** (see instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part I** **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
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**Part II Previously Taxed E&P in U.S. Dollars**

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part II** **Previously Taxed E&P in U.S. Dollars** *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
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**SCHEDULE P  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		<b>Identifying number</b> 06-1242574
Name of U.S. shareholder		<b>Identifying number</b>
Name of foreign corporation <b>BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY</b>	EIN (if any)	<b>Reference ID number</b> (see instructions) SSIBEIJING
<b>a</b> Separate Category (Enter code - see instructions.) ..... ▶		<b>TOTAL</b>
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) ..... ▶		

**Part I Previously Taxed E&P in Functional Currency** (see instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part I** **Previously Taxed E&P in Functional Currency** (see instructions) *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								
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**Part II Previously Taxed E&P in U.S. Dollars**

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) .....			
<b>b</b> Beginning balance adjustments (attach statement) .....			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) .....			
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules .....			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation .....			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction .....			
<b>5</b> Other adjustments (attach statement) .....			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) .....			
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P .....			
<b>8</b> Actual distributions of previously taxed E&P .....			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P .....			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) .....			
<b>11</b> Other adjustments (attach statement) .....			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) .....			

**Part II** Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
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**SCHEDULE Q  
(Form 5471)**

(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**CFC Income by CFC Income Groups**

Attach to Form 5471.

OMB No. 1545-0123

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		Identifying number <b>06-1242574</b>
Name of foreign corporation <b>BSA SOFTWARE SERVICES DO BRASIL, LTDA</b>	EIN (if any)	Reference ID number (see instructions) <b>BSADOBRASIL</b>

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

- A** Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ..... GEN
- B** If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) .....
- C** If code "901j" is entered on line A, enter the country code for the sanctioned country (see instructions) .....

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

- D** Indicate whether this Schedule Q is being completed for:  U.S. source income or  Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

- E** If this Schedule Q is being completed for FOGEI or FORI income, check this box .....

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b> Subpart F Income Groups							
<b>a</b> Dividends, Interest, Rents, Royalties, & Annuities (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>b</b> Net Gain From Certain Property Transactions (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>c</b> Net Gain From Commodities Transactions (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>d</b> Net Foreign Currency Gain (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>e</b> Income Equivalent to Interest (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>f</b> Other Foreign Personal Holding Company Income (Total) (attach statement - see instructions) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							

**Important:** See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (Rev. 12-2023)

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>a</b>									
(1)									
(2)									
<b>b</b>									
(1)									
(2)									
<b>c</b>									
(1)									
(2)									
<b>d</b>									
(1)									
(2)									
<b>e</b>									
(1)									
(2)									
<b>f</b>									
(1)									
(2)									

**Important:** See **Computer-Generated Schedule Q** in instructions.

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b> Subpart F Income Groups							
<b>g</b> Foreign Base Company Sales							
Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>h</b> Foreign Base Company Services							
Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>i</b> Full Inclusion Foreign Base Company							
Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>j</b> Insurance Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>k</b> International Boycott Income .....							
<b>l</b> Bribes, Kickbacks, and Other Payments .....							
<b>m</b> Section 901(j) income .....							
<b>2</b> Recaptured Subpart F Income .....							
<b>3</b> Tested Income Group (Total) .....		2,238,784.	1,933,954.		15,491.		
<b>(1)</b> Unit name: <u>BSA SOFTWARE S</u>	BR	2,238,784.	1,933,954.		15,491.		
<b>(2)</b> Unit name: _____							
<b>4</b> Residual Income Group (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>5</b> Total .....		2,238,784.	1,933,954.		15,491.		

**Important:** See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>g</b>									
(1)									
(2)									
<b>h</b>									
(1)									
(2)									
<b>i</b>									
(1)									
(2)									
<b>j</b>									
(1)									
(2)									
<b>k</b>									
<b>l</b>									
<b>m</b>									
<b>2</b>									
<b>3</b>			225,625.	63,714.		496,978.			63,714.
(1)			225,625.	63,714.		496,978.			63,714.
(2)									
<b>4</b>									
(1)									
(2)									
<b>5</b>			225,625.	63,714.					63,714.

**Important:** See Computer-Generated Schedule Q in instructions.

**SCHEDULE Q  
(Form 5471)**

(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**CFC Income by CFC Income Groups**

Attach to Form 5471.

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		Identifying number <b>06-1242574</b>
Name of foreign corporation <b>BUSINESS SOFTWARE ALLIANCE DO BRASIL</b>	EIN (if any)	Reference ID number (see instructions) <b>ALLIANCEBRASIL</b>

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

- A** Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ..... GEN
- B** If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) .....
- C** If code "901j" is entered on line A, enter the country code for the sanctioned country (see instructions) .....

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

- D** Indicate whether this Schedule Q is being completed for:  U.S. source income or  Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

- E** If this Schedule Q is being completed for FOGEI or FORI income, check this box .....

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b> Subpart F Income Groups							
<b>a</b> Dividends, Interest, Rents, Royalties, & Annuities (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>b</b> Net Gain From Certain Property Transactions (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>c</b> Net Gain From Commodities Transactions (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>d</b> Net Foreign Currency Gain (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>e</b> Income Equivalent to Interest (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>f</b> Other Foreign Personal Holding Company Income (Total) (attach statement - see instructions) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							

**Important:** See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (Rev. 12-2023)

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>a</b>									
(1)									
(2)									
<b>b</b>									
(1)									
(2)									
<b>c</b>									
(1)									
(2)									
<b>d</b>									
(1)									
(2)									
<b>e</b>									
(1)									
(2)									
<b>f</b>									
(1)									
(2)									

**Important:** See **Computer-Generated Schedule Q** in instructions.



<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b> Subpart F Income Groups							
<b>g</b> Foreign Base Company Sales							
Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>h</b> Foreign Base Company Services							
Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>i</b> Full Inclusion Foreign Base Company							
Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>j</b> Insurance Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>k</b> International Boycott Income .....							
<b>l</b> Bribes, Kickbacks, and Other Payments .....							
<b>m</b> Section 901(j) income .....							
<b>2</b> Recaptured Subpart F Income .....							
<b>3</b> Tested Income Group (Total) .....		11,781,471.	24,398,247.				
<b>(1)</b> Unit name: <u>BSA SOFTWARE A</u>	BR	11,781,471.	24,398,247.				
<b>(2)</b> Unit name: _____							
<b>4</b> Residual Income Group (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>5</b> Total .....		11,781,471.	24,398,247.				

**Important:** See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>g</b>									
(1)									
(2)									
<b>h</b>									
(1)									
(2)									
<b>i</b>									
(1)									
(2)									
<b>j</b>									
(1)									
(2)									
<b>k</b>									
<b>l</b>									
<b>m</b>									
<b>2</b>									
<b>3</b>				-12,616,776.		3,098,235.			-12,616,776.
(1)				-12,616,776.		3,098,235.			-12,616,776.
(2)									
<b>4</b>									
(1)									
(2)									
<b>5</b>				-12,616,776.					-12,616,776.

**Important:** See **Computer-Generated Schedule Q** in instructions.

**SCHEDULE Q  
(Form 5471)**

(Rev. December 2023)  
Department of the Treasury  
Internal Revenue Service

**CFC Income by CFC Income Groups**

Attach to Form 5471.

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471 <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>		Identifying number <b>06-1242574</b>
Name of foreign corporation <b>BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY</b>	EIN (if any)	Reference ID number (see instructions) <b>SSIBEIJING</b>

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

- A** Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) ..... GEN
- B** If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) .....
- C** If code "901j" is entered on line A, enter the country code for the sanctioned country (see instructions) .....

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

- D** Indicate whether this Schedule Q is being completed for:  U.S. source income or  Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

- E** If this Schedule Q is being completed for FOGEI or FORI income, check this box .....

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b> Subpart F Income Groups							
<b>a</b> Dividends, Interest, Rents, Royalties, & Annuities (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>b</b> Net Gain From Certain Property Transactions (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>c</b> Net Gain From Commodities Transactions (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>d</b> Net Foreign Currency Gain (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>e</b> Income Equivalent to Interest (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>f</b> Other Foreign Personal Holding Company Income (Total) (attach statement - see instructions) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							

**Important:** See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (Rev. 12-2023)

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>a</b>									
(1)									
(2)									
<b>b</b>									
(1)									
(2)									
<b>c</b>									
(1)									
(2)									
<b>d</b>									
(1)									
(2)									
<b>e</b>									
(1)									
(2)									
<b>f</b>									
(1)									
(2)									

**Important:** See **Computer-Generated Schedule Q** in instructions.

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b> Subpart F Income Groups							
<b>g</b> Foreign Base Company Sales							
Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>h</b> Foreign Base Company Services							
Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>i</b> Full Inclusion Foreign Base Company							
Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>j</b> Insurance Income (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>k</b> International Boycott Income .....							
<b>l</b> Bribes, Kickbacks, and Other Payments .....							
<b>m</b> Section 901(j) income .....							
<b>2</b> Recaptured Subpart F Income .....							
<b>3</b> Tested Income Group (Total) .....							
<b>(1)</b> Unit name: BEIJING SOFT B	CH						
<b>(2)</b> Unit name: _____							
<b>4</b> Residual Income Group (Total) .....							
<b>(1)</b> Unit name: _____							
<b>(2)</b> Unit name: _____							
<b>5</b> Total .....							

**Important:** See **Computer-Generated Schedule Q** in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>g</b>									
(1)									
(2)									
<b>h</b>									
(1)									
(2)									
<b>i</b>									
(1)									
(2)									
<b>j</b>									
(1)									
(2)									
<b>k</b>									
<b>l</b>									
<b>m</b>									
<b>2</b>									
<b>3</b>									
(1)					0.				
(2)									
<b>4</b>									
(1)									
(2)									
<b>5</b>									

**Important:** See **Computer-Generated Schedule Q** in instructions.

**SCHEDULE R  
(Form 5471)**

(December 2020)  
Department of the Treasury  
Internal Revenue Service

**Distributions From a Foreign Corporation**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471: **BSA BUSINESS SOFTWARE ALLIANCE, INC.** Identifying number: **06-1242574**

Name of foreign corporation: **BSA SOFTWARE SERVICES DO BRASIL, LTDA** EIN (if any): Reference ID number (see instructions): **BSADOBRASIL**

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	09/30/2024		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

# Limitation on Business Interest Expense Under Section 163(j)

**Attach to your tax return.**

**Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.**

Taxpayer name(s) shown on tax return <b>BSA BUSINESS SOFTWARE ALLIANCE INC</b>	<b>Identification number</b> 06-1242574
---	--

- A** If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:  
 Name of foreign entity BSA SOFTWARE SERVICES DO BRASIL, LTDA  
 Employer identification number, if any \_\_\_\_\_  
 Reference ID number BSADOBRASIL
- B** Is the foreign entity a CFC group member? See instructions  Yes  No
- C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions  Yes  No
- D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete  Yes  No

**Part I Computation of Allowable Business Interest Expense**

*Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).*

**Section I - Business Interest Expense**

<b>1</b> Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation .....	<b>1</b>	2,999.		
<b>2</b> Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) .....	<b>2</b>			
<b>3</b> Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) .....	<b>3</b>	0.		
<b>4</b> Floor plan financing interest expense. See instructions .....	<b>4</b>			
<b>5 Total business interest expense.</b> Add lines 1 through 4 .....	<b>5</b>			2,999.

**Section II - Adjusted Taxable Income**

**Tentative Taxable Income**

<b>6 Tentative taxable income.</b> See instructions .....	<b>6</b>			56,016.
---	----------	--	--	---------

**Additions** (adjustments to be made if amounts are taken into account on line 6)

<b>7</b> Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions .....	<b>7</b>			
<b>8</b> Any business interest expense not from a pass-through entity. See instr. ....	<b>8</b>	2,999.		
<b>9</b> Amount of any net operating loss deduction under section 172 .....	<b>9</b>			
<b>10</b> Amount of any qualified business income deduction allowed under section 199A .....	<b>10</b>			
<b>11</b> Reserved for future use .....	<b>11</b>			
<b>12</b> Amount of any loss or deduction items from a pass-through entity. See instructions .....	<b>12</b>			
<b>13</b> Other additions. See instructions .....	<b>13</b>			
<b>14</b> Total current year partner's excess taxable income (Schedule A, line 44, column (f)) .....	<b>14</b>	0.		
<b>15</b> Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) .....	<b>15</b>	0.		
<b>16 Total.</b> Add lines 7 through 15 .....	<b>16</b>			2,999.

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

<b>17</b> Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions .....	<b>17</b>			
<b>18</b> Any business interest income not from a pass-through entity. See instructions .....	<b>18</b>	( 7,697.)		
<b>19</b> Amount of any income or gain items from a pass-through entity. See instructions .....	<b>19</b>			
<b>20</b> Other reductions. See instructions .....	<b>20</b>			
<b>21 Total.</b> Combine lines 17 through 20 .....	<b>21</b>			( 7,697.)
<b>22 Adjusted taxable income.</b> Combine lines 6, 16, and 21. See instructions .....	<b>22</b>			51,318.



**Section III - Business Interest Income**

<b>23</b>	Current year business interest income. See instructions .....	<b>23</b>	7,697.		
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) .....	<b>24</b>	0.		
<b>25</b>	<b>Total.</b> Add lines 23 and 24 .....	<b>25</b>			7,697.

**Section IV - Section 163(j) Limitation Calculations**

**Limitation on Business Interest Expense**

<b>26</b>	Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions .....	<b>26</b>	15,395.		
<b>27</b>	Business interest income (line 25) .....	<b>27</b>	7,697.		
<b>28</b>	Floor plan financing interest expense (line 4) .....	<b>28</b>	0.		
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 .....	<b>29</b>			23,092.

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions .....	<b>30</b>			2,999.
-----------	---	-----------	--	--	--------

**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-) .....	<b>31</b>			0.
-----------	---	-----------	--	--	----

**Part II Partnership Pass-Through Items**

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 .....	<b>32</b>			0.
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-) .....	<b>33</b>			0.
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-) .....	<b>34</b>			0.
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-) .....	<b>35</b>			.0000
<b>36</b>	<b>Excess taxable income.</b> Multiply line 35 by line 22 .....	<b>36</b>			0.

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-) .....	<b>37</b>			0.
-----------	--	-----------	--	--	----

**Part III S Corporation Pass-Through Items**

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-) .....	<b>38</b>			0.
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-) .....	<b>39</b>			0.
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-) .....	<b>40</b>			.0000
<b>41</b>	<b>Excess taxable income.</b> Multiply line 40 by line 22 .....	<b>41</b>			0.

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-) .....	<b>42</b>			0.
-----------	--	-----------	--	--	----

**SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward (see instructions)
		(c) Current year (see instructions)	(d) Prior year carryforward (see instructions)	(e) Total ((c) plus (d))				
43								
<b>44 Total</b>					0.	0.	0.	

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45			
<b>46 Total</b>			0.

**SCHEDULE R  
(Form 5471)**

(December 2020)  
Department of the Treasury  
Internal Revenue Service

**Distributions From a Foreign Corporation**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471: **BSA BUSINESS SOFTWARE ALLIANCE, INC.** Identifying number: **06-1242574**

Name of foreign corporation: **BUSINESS SOFTWARE ALLIANCE DO BRASIL** EIN (if any): Reference ID number (see instructions): **ALLIANCEBRASIL**

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	09/30/2024		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

**SCHEDULE R  
(Form 5471)**

(December 2020)  
Department of the Treasury  
Internal Revenue Service

**Distributions From a Foreign Corporation**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471: **BSA BUSINESS SOFTWARE ALLIANCE, INC.** Identifying number: **06-1242574**

Name of foreign corporation: **BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY** EIN (if any): Reference ID number (see instructions): **SSIBEIJING**

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	N/A	09/30/2024		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

**U.S. Shareholder Calculation of Global Intangible  
Low-Taxed Income (GILTI)**

Go to [www.irs.gov/Form8992](http://www.irs.gov/Form8992) for instructions and the latest information.

Name of person filing this return  BSA BUSINESS SOFTWARE ALLIANCE, INC.	<b>A</b> Identifying number  06-1242574
Name of U.S. shareholder  BSA BUSINESS SOFTWARE ALLIANCE INC	<b>B</b> Identifying number  06-1242574

**Part I Net Controlled Foreign Corporation (CFC) Tested Income**

<b>1</b> Sum of Pro Rata Share of Net Tested Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (e). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (c), that pertains to the U.S. shareholder.	<b>1</b>
<b>2</b> Sum of Pro Rata Share of Net Tested Loss If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (f). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (f), that pertains to the U.S. shareholder.	<b>2</b> ( )
<b>3</b> Net CFC Tested Income. Combine lines 1 and 2. If zero or less, stop here	<b>3</b>

**Part II Calculation of Global Intangible Low-Taxed Income (GILTI)**

<b>1</b> Net CFC Tested Income. Enter amount from Part I, line 3	<b>1</b>
<b>2</b> Deemed Tangible Income Return (DTIR) If the U.S. shareholder is not a member of a U.S. consolidated group, multiply the total from Schedule A (Form 8992), line 1, column (g), by 10% (0.10). If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (i), that pertains to the U.S. shareholder.	<b>2</b>
<b>3a</b> Sum of Pro Rata Share of Tested Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (j). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3a blank.	<b>3a</b>
<b>b</b> Sum of Pro Rata Share of Tested Interest Income If the U.S. shareholder is not a member of a U.S. consolidated group, enter the total from Schedule A (Form 8992), line 1, column (i). If the U.S. shareholder is a member of a U.S. consolidated group, leave line 3b blank.	<b>3b</b>
<b>c</b> Specified Interest Expense If the U.S. shareholder is not a member of a U.S. consolidated group, subtract line 3b from line 3a. If zero or less, enter -0-. If the U.S. shareholder is a member of a U.S. consolidated group, enter the amount from Schedule B (Form 8992), Part II, column (m), that pertains to the U.S. shareholder	<b>3c</b>
<b>4</b> Net DTIR. Subtract line 3c from line 2. If zero or less, enter -0-	<b>4</b>
<b>5</b> GILTI. Subtract line 4 from line 1. If zero or less, enter -0-	<b>5</b> 0.

LHA For Paperwork Reduction Act Notice, see separate instructions.

**SCHEDULE A  
(Form 8992)**

(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Controlled Foreign Corporation (CFC) Information To Compute  
Global Intangible Low-Taxed Income (GILTI)**

Go to [www.irs.gov/Form 8992](http://www.irs.gov/Form 8992) for instructions and the latest information.

OMB No. 1545-0123

Attachment  
Sequence No. **992A**

Name of person filing this schedule <b>BSA BUSINESS SOFTWARE ALLIANCE, INC.</b>	<b>A</b> Identifying number 06-1242574
Name of U.S. shareholder <b>BSA BUSINESS SOFTWARE ALLIANCE INC</b>	<b>B</b> Identifying number 06-1242574

(a) Name of CFC	(b) EIN or Reference ID
<b>BSA SOFTWARE SERVICES DO BRASIL, LTDA</b>	<b>BSADOBRASIL</b>
<b>BUSINESS SOFTWARE ALLIANCE DO BRASIL</b>	<b>ALLIANCEBRASIL</b>
<b>BEIJING SOFT BUSINESS SOFTWARE SERVICES COMPANY</b>	<b>SSIBEIJING</b>

Calculations for Net Tested Income (see instructions)									GILTI Allocated to Tested Income CFCs (see instructions)	
(c) Tested Income	(d) Tested Loss	(e) Pro Rata Share of Tested Income	(f) Pro Rata Share of Tested Loss	(g) Pro Rata Share of Qualified Business Asset Investment (QBAI)	(h) Pro Rata Share of Tested Loss QBAI Amount	(i) Pro Rata Share of Tested Interest Income	(j) Pro Rata Share of Tested Interest Expense	(k) GILTI Allocation Ratio (Divide Col. (e) by Col. (e), Line 1 Total)	(l) GILTI Allocated to Tested Income CFCs (Multiply Form 8992, Part II, Line 5, by Col. (k))	
12,335.	( 0.)	0.	( 0.)		( )					
0.	( 2,442,605.)	0.	( 0.)		( )					
0.	( 0.)	0.	( 0.)		( )					
<b>1. Totals</b> <small>(see instructions)</small>	12,335.	( 2,442,605.)	0.	( 0.)		( )				

**Totals on line 1 should include the totals from any continuation sheets.**  
LHA For Paperwork Reduction Act Notice, see Instructions for Form 8992. Schedule A (Form 8992) (Rev. 12-2022)

# TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING  
SEPTEMBER 30, 2024

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**PREPARED FOR:**

BSA BUSINESS SOFTWARE ALLIANCE, INC.  
200 MASSACHUSETTS AVE, N.W. 310  
WASHINGTON, DC 20001

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**PREPARED BY:**

RSM US LLP  
100 INTERNATIONAL DRIVE, SUITE 400  
BALTIMORE, MD 21202

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**TO BE SIGNED AND DATED BY:**

NOT APPLICABLE

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**AMOUNT OF TAX:**

TOTAL TAX	\$	0
LESS: PAYMENTS AND CREDITS	\$	0
PLUS: OTHER AMOUNT	\$	0
PLUS: INTEREST AND PENALTIES	\$	0
NO PAYMENT IS REQUIRED	\$	0

---

**OVERPAYMENT:**

CREDITED TO YOUR ESTIMATED TAX	\$	0
OTHER AMOUNT	\$	0
REFUNDED TO YOU	\$	0

---

**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

---

**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. PLEASE REVIEW THE RETURN FOR COMPLETENESS AND ACCURACY. WE WILL THEN TRANSMIT YOUR RETURN ELECTRONICALLY TO THE FTB. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE FTB.

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**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

---

**SPECIAL INSTRUCTIONS:**





**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

328951 12-26-23

SEE PART II SUBSTITUTE ATTACHMENT

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	•	1	00	
	2	Interest	•	2	00	
	3	Dividends	•	3	00	
	4	Gross rents	•	4	00	
	5	Gross royalties	•	5	00	
	6	Gross amount received from sale of assets (See instructions)	•	6	00	
	7	Other income	•	7	00	
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	00	
	9	Contributions, gifts, grants, and similar amounts paid	•	9	00	
	10	Disbursements to or for members	•	10	00	
	11	Compensation of officers, directors, and trustees	•	11	00	
	12	Other salaries and wages	•	12	00	
	<b>Expenses and Disbursements</b>	13	Interest	•	13	00
		14	Taxes	•	14	00
		15	Rents	•	15	00
		16	Depreciation and depletion (See instructions)	•	16	00
		17	Other expenses and disbursements	•	17	00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	00	

<b>Schedule L Balance Sheet</b>	Beginning of taxable year			End of taxable year
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash				•
2 Net accounts receivable				•
3 Net notes receivable				•
4 Inventories				•
5 Federal and state government obligations				•
6 Investments in other bonds				•
7 Investments in stock				•
8 Mortgage loans				•
9 Other investments				•
10 a Depreciable assets				
b Less accumulated depreciation				
11 Land				•
12 Other assets				•
13 <b>Total assets</b>				
<b>Liabilities and net worth</b>				
14 Accounts payable				•
15 Contributions, gifts, or grants payable				•
16 Bonds and notes payable				•
17 Mortgages payable				•
18 Other liabilities				
19 Capital stock or principal fund				•
20 Paid-in or capital surplus. Attach reconciliation				•
21 Retained earnings or income fund				•
22 <b>Total liabilities and net worth</b>				

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	•	7 Income recorded on books this year not included in this return. Attach schedule	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year. Attach schedule	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule	•	10 Net income per return. Subtract line 9 from line 6	
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•		
6 Total. Add line 1 through line 5			

TAXABLE YEAR  
**2023**

# California e-file Return Authorization for Exempt Organizations

FORM  
**8453-EO**

Exempt Organization name	Identifying number
BSA BUSINESS SOFTWARE ALLIANCE, INC.	06-1242574

**Part I Electronic Return Information** (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	33,077,599
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	29,297,217
3 Total expenses and disbursements (Form 199, line 9)	3	30,272,026
4 Tax due (Form 109, line 23)	4	
5 Overpayment (Form 109, line 24)	5	

**Part II Settle Your Account Electronically for Taxable Year 2023**

6  Direct Deposit of refund (Form 109 only.)

7  Electronic funds withdrawal      **7a** Amount      **7b** Withdrawal date (mm/dd/yyyy)

**Part III Schedule of Estimated Tax Payments for Taxable Year 2024** (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

**Part IV Banking Information** (Have you verified the exempt organization's banking information?)

10 Routing number \_\_\_\_\_

11 Account number \_\_\_\_\_      12 Type of account:  Checking     Savings

**Part V Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**

 Signature of officer	_____ Date	 CFO Title
---	---------------	---

**Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.**

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>ERO</b> Must Sign	ERO's signature	RSM US LLP	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN P00928918
	Firm's name (or yours if self-employed) and address	RSM US LLP 100 INTERNATIONAL DRIVE, SUITE 400 BALTIMORE, MD				Firm's FEIN 42-0714325 ZIP code 21202

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>Paid Preparer</b> Must Sign	Paid preparer's signature		Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address				Firm's FEIN ZIP code