

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

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

Go to www.irs.gov/Form1023 for instructions and the latest information.**Note:** *If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document)				b Care of Name (if applicable)	
LADYBIRD BROWSER INITIATIVE					
c Mailing Address (Number, street and room/suite)		d City		e Country	
2261 MARKET STREET SUITE 10029		SAN FRANCISCO		United States	
f State		g Zip Code + 4	h Foreign Province (or State)		i Foreign Postal Code
California		94114			
2 Employer Identification Number		3 Month Tax Year Ends		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)	
99-2154861		DECEMBER		PATRICIA SANDISON	
5 Contact Telephone Number		6 Fax Number (optional)		7 User Fee Submitted	
518-433-2427		716-849-0349		\$600.00	
8 Organization's Website (if available):					
9 List the names, titles, and mailing addresses of your officers, directors, and/or trustees.					
First Name: ANDREAS		Last Name: KLING		Title: DIRECTOR AND PRESIDENT	
Mailing Address: 2261 MARKET STREET SUITE 10029			City: SAN FRANCISCO		
State (or Province): CALIFORNIA		Zip Code (or Foreign Postal Code): 94114			
First Name: CHRISTOPHER		Last Name: WANSTRATH		Title: DIRECTOR SECRETARY TREAS	
Mailing Address: 2261 MARKET STREET SUITE 10029			City: SAN FRANCISCO		
State (or Province): CALIFORNIA		Zip Code (or Foreign Postal Code): 94114			
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):		Zip Code (or Foreign Postal Code):			

☐ Check here to add more officers, directors, and/or trustees.

Part II Organizational Structure

- 1** You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

☒ Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

☐ Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

☐ Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

☐ Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

- 2** Enter the date you formed. (MM/DD/YYYY)

03/11/2024

- 3** Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

California

- 4** Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

☒ Yes ☐ No

- 5** Are you a successor to another organization?

☐ Yes ☒ No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

page 1 purpose statement paragraph

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Does your organizing document meet this requirement?

☒ Yes ☐ No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

page 1 additional statements paragraph

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

See attached.

Part IV Your Activities (continued)

- 2 Enter the 3-character NTEE Code that best describes your activities.

W99

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

☐

- 3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

☐ Yes☒ No

- 4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

☐ Yes☒ No

- 5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

☐ Yes☒ No

- 6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

☐ Yes☒ No

Part IV Your Activities *(continued)*

- 6a** Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? ☐ Yes ☐ No
If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

- 7** Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☒ Yes ☐ No

See attached.

- 8** Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. ☐ Yes ☒ No

- 9** Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. ☐ Yes ☒ No

Part IV **Your Activities** *(continued)*

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. ☐ Yes ☐ No

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. ☐ Yes ☐ No

- 9c** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☐ Yes ☐ No

- 9d** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☐ Yes ☐ No

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. ☐ Yes ☐ No

Part IV Your Activities *(continued)*

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships.

☐ Yes ☐ No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☐ Yes ☐ No

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☐ Yes ☐ No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary?

☐ Yes ☐ No

- 10** Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11.

☒ Yes ☐ No

See attached.

- 10a** When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities.

☒ Yes ☐ No

See attached.

- 10b** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC?

☒ Yes ☐ No

- 10c** Will you acquire from OFAC the appropriate license and registration where necessary?

☒ Yes ☐ No

Part IV Your Activities (continued)

- 11** Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. ☐ Yes ☒ No

- 12** Do you or will you operate a school? ☐ Yes ☒ No
If "Yes," complete Schedule B.

- 13** Is your principal purpose or function to provide hospital or medical care? ☐ Yes ☒ No
If "Yes," complete Schedule C.

- 14** Do you or will you provide low-income housing? ☐ Yes ☒ No
If "Yes," complete Schedule F.

- 15** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? ☐ Yes ☒ No
If "Yes," complete Schedule H - Section I.

- 16** Check any of the following fundraising activities that you will undertake (check all that apply):

- | | |
|--|--|
| <input checked="" type="checkbox"/> Website, mail, email, personal, and/or phone solicitations | <input checked="" type="checkbox"/> Foundation grant solicitations |
| <input checked="" type="checkbox"/> Receive donations from another organization's website | <input checked="" type="checkbox"/> Government grant solicitations |
| <input type="checkbox"/> Bingo | <input type="checkbox"/> Other (non-bingo) gaming activities |
| <input type="checkbox"/> Other (describe) | |

- ☐ We will not engage in fundraising activities.

- 17** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements

- 1** Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. ☒ Yes ☐ No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

- 1a** Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- 1b** Do or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- 1c** Do or will you document in writing the date and terms of approved compensation arrangements? ☒ Yes ☐ No
- 1d** Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ Yes ☐ No
- 1e** Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? ☒ Yes ☐ No
- 1f** Do or will you record in writing both the information on which you relied to base your decision and its source? ☒ Yes ☐ No
- 1g** Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. ☐ Yes ☒ No

- 2** Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. ☒ Yes ☐ No

- 3** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements *(continued)*

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☒ Yes ☐ No

See attached.

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. ☐ Yes ☒ No

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services. ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements *(continued)*

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities? ☐ Yes ☒ No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. ☐ Yes ☒ No

Part VI Financial Data

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- ☒ You completed less than one tax year.
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☐ You completed at least one tax year but fewer than five.
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
- ☐ You completed five or more tax years.
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI Financial Data (continued)**A. Statement of Revenues and Expenses**

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
	From: 03/11/2024 To: 12/31/2024	From: 01/01/2025 To: 12/31/2025	From: 01/01/2026 To: 12/31/2026	From: ____/____/____ To: ____/____/____	From: ____/____/____ To: ____/____/____
1 Gifts, grants, and contributions received (do not include unusual grants)	\$500,000.	\$600,000.	\$700,000.		
2 Membership fees received					
3 Gross investment income					
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
8 Total of lines 1 through 7	\$500,000.	\$600,000.	\$700,000.	\$0.	\$0.
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)					
10 Total of lines 8 and 9	\$500,000.	\$600,000.	\$700,000.	\$0.	\$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)					
12 Unusual grants (provide an itemized list below)					
13 Total Revenue (add lines 10 through 12)	\$500,000.	\$600,000.	\$700,000.	\$0.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses		\$10,000.	\$10,000.		
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)					
16 Disbursements to or for the benefit of members (provide an itemized list below)					
17 Compensation of officers, directors, and trustees					
18 Other salaries and wages	\$300,000.	\$650,000.	\$750,000.		
19 Interest expense					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion					
22 Professional fees	\$20,000.	\$10,000.	\$10,000.		
23 Any expense not otherwise classified, such as program services (provide an itemized list below)	\$10,000.	\$20,000.	\$30,000.		
24 Total Expenses (add lines 14 through 23)	\$330,000.	\$690,000.	\$800,000.	\$0.	\$0.

25 Itemized financial data

See attached.

Part VI

Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 12/31/2024
Assets		
1	Cash	\$0.
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (provide an itemized list below)	
5	Corporate stocks (provide an itemized list below)	
6	Loans receivable (provide an itemized list below)	
7	Other investments (provide an itemized list below)	
8	Depreciable assets (provide an itemized list below)	
9	Land	
10	Other assets (provide an itemized list below)	
11	Total Assets (add lines 1 through 10)	\$0.
Liabilities		
12	Accounts payable	\$0.
13	Contributions, gifts, grants, etc. payable	
14	Mortgages and notes payable (provide an itemized list below)	
15	Other liabilities (provide an itemized list below)	
16	Total Liabilities (add lines 12 through 15)	\$0.
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$0.
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$0.

19 Itemized financial data

Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- ☒ You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- ☐ You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- ☐ You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- ☐ You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- ☐ You are a publicly supported organization and would like the IRS to decide your correct classification.
- ☐ You are a private foundation.

- 1a** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law. ☐

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

- 1b** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes?
If "Yes," complete Schedule H - Section II.

☐ Yes ☐ No

- 1c** Are you a private operating foundation?

☐ Yes ☐ No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

Part VII Foundation Classification (continued)

- 1d** Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

- 2** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? ☐ Yes ☐ No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? ☐ Yes ☐ No

- 2a** If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

- i. Did you receive amounts from any disqualified persons? ☐ Yes ☐ No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? ☐ Yes ☐ No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

- iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? ☐ Yes ☐ No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? ☒ Yes ☐ No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? ☐ Yes ☒ No

If "Yes," are you claiming you are excepted from filing because you are:

- ☐ A church or association of churches
- ☐ An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- ☐ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- ☐ A school below college level affiliated with a church or operated by a religious order
- ☐ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- ☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- ☐ Other (describe)

Part X Signature

- ☒ I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

Andreas Kling

(Type name of signer)

DIRECTOR AND PRESIDENT

(Type title or authority of signer)

06/26/2024

(Date)

Upload checklist:

- ☒ Organizing document (and any amendments)
- ☒ Bylaws, if adopted
- ☒ Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- ☐ Form 8821, Tax Information Authorization (if applicable)
- ☒ Supplemental responses (if applicable)
- ☒ Expedited handling request (if applicable)

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SAN FRANCISCO, CA 94114

EIN: 99-2154861

Expedite Request Letter

Ladybird Browser Initiative (the “Organization”) respectfully requests expedited handling of its Form 1023, Application for Recognition of Exemption.

In order to be awarded any grant funds under the Grant, the Organization will need to show a 501(c)(3) determination letter as a public charity. Failure to qualify for such Grant funds will have an adverse impact on the Organization’s intended operations as it embarks on its initial programs and activities. The sooner the Organization becomes eligible to receive grant funding, the more it will position the Organization for greater success in the development, maintenance, and distribution of the Organization’s web browser in furtherance of its charitable purpose to promote a more accessible and equitable digital environment for worldwide public use, free of charge, and in a way that fosters access to information and tools that respect user privacy and freedom and supports technological advancement for the public benefit.

In addition, the Organization will be developing and growing its activities and fundraising efforts, generally. As part of the planning and fundraising efforts, the Organization would like to show donors that their contributions to the fundraiser will be tax-deductible by virtue of it having been determined by the IRS that it is a 501(c)(3) tax-exempt organization.

For these reasons, we respectfully request that the IRS expedite the review of this application so that the Organization can proceed with its tax-exempt activities.

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ATTACHMENT TO FORM 1023

Part I, Item 4

Authorized representatives:

Patricia C. Sandison, Esq.
Hodgson Russ LLP
677 Broadway, Suite 301
Albany, New York 12207

Marla Waiss, Esq.
Hodgson Russ LLP
140 Pearl Street, Suite 100
Buffalo, NY 14202

Part II, Item 1

Ladybird Browser Initiative (the “Organization”) was incorporated as a nonprofit public benefit corporation in the State of California on March 11, 2024. A copy of the Organization’s Articles of Incorporation is attached.

Part II, Item 4

The Bylaws of the Organization, adopted as of March 22, 2024, are attached.

Part IV, Item 1

The Organization’s exempt purpose is to serve the general public by promoting and supporting technological advancement, education, and continued innovation on the Internet. The Organization aims to contribute to the free, open accessibility of the Internet as a universal platform and public resource by enhancing worldwide access to information on the world wide web with secure tools that respect user privacy rights, anonymity, and freedom of expression.

More specifically, the Organization’s primary activity will be to develop and disseminate an open-source cross-platform web browser (“Ladybird” or the “Browser”) designed to provide equitable, inclusive, private, and secure access to information on the internet, and which will be available regardless of the users’ geographic location, or operating system. Unlike existing web browsers whose main funding comes from monetizing and tracking its users’ online activities, Ladybird will be operated on a non-commercial basis and will be funded entirely by sponsorships, grants and

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donations from non-profit organizations, governmental entities and agencies, companies and individuals who care about the open web.

This independent approach is paramount given the integral role of the Internet in modern global activities, particularly with respect to upholding online security, the rights of free speech, freedom of expression, privacy, and protection against persecutions for one's beliefs.

Currently, access to the web is dominated by a small handful of web browsers, which are either based on a single core engine implementation, Chromium, developed and maintained by an advertising conglomerate or are almost entirely financially dependent on payments from that same conglomerate. The consolidated nature of the gateway to the Internet has raised privacy, security and freedom of expression concerns, illustrated and addressed by judicial actions and many other organizations, *see., e.g.* <https://apnews.com/article/google-chrome-privacy-lawsuit-settlement-203cc5063f1a1d4013de1900d9376814>; <https://www.jdsupra.com/legalnews/bipartisan-ag-group-supports-google-7444116/>

A number of leading 501(c)(3) organizations have raised alarms about online privacy and the negative effects of digital surveillance and concerns regarding the sanctity of user security, privacy, and freedom of expression over the web. For example, the Center for Democracy and Technology has expressed that "...surveillance is bad for human values – it chills speech, facilitates manipulation, and erodes the rights of everyone, particularly the most vulnerable ... A substantial shift is necessary in order to provide people with meaningful privacy online; pretending that nothing will ever break or change is only doing a disservice to the larger Web ecosystem." <https://cdt.org/insights/competing-and-collaborating-for-better-web-privacy/>. Similarly, the Internet Society has found that "a growing commercial ecosystem based on targeted and behavioural advertising results in an inexorable financial pressure for service providers to exploit personal data. The privacy implications of the current Internet represent a significant and growing concern." <https://www.internetsociety.org/issues/past-categories/privacy/>. The Electronic Frontier Foundation has provided information showing that in all the most popular browser engines, web browser tracking technology follows your trail around the web utilizing "advertising code and invisible trackers," even if a user has taken protective measures, demonstrated at <https://coveryourtracks EFF.org/>.

In response to these concerns and in pursuit of its charitable exempt purposes, the Organization intends to engage in the following key activities:

Charitable Activities

The Organization will facilitate the development, maintenance, and distribution of Ladybird, a truly independent web browser that (a) implements a privacy and security forward approach, (b) is open source and adheres to open standards, (c) is developed in a transparent, community-focused process in which any interested party (individuals, nonprofit organizations,

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government agencies, corporations) can contribute, (d) will be available on multiple operating systems (including commercial and noncommercial systems, and (e) will not rely on fees or other charges.

These activities involve coding, debugging, user experience design, and community involvement and management to ensure the Browser is robust, user-friendly, and widely accessible. The Organization will also strive to accomplish the aforementioned exempt purposes by developing Ladybird as free, open-source software, independent of commercial influence that may compromise, or create the appearance of compromising, the independent and privacy focused nature of the Browser. This independence ensures that the Browser can prioritize user privacy, anonymity, and security rights over commercial interests, as well as support the principles of free speech and expression, and help ensure a free and open, unrestricted web, including in countries where the Internet is censored. By distributing the Browser to the general public at no direct or indirect cost and keeping the source code open, the Organization is able to promote a more accessible and equitable digital environment, allowing users worldwide to access high-quality technology and more easily disseminate information on the Internet without commercial influence or constraints. This not only supports technological advancement but also enhances worldwide public access to information and tools that respect user privacy, freedom, and the right to free speech. Moreover, the open-source nature of the Browser will serve as a means to educate the public on the underlying code and framework of a large-scale web browser, which is not only vitally beneficial to the public by inhibiting future Internet censorship and privacy concerns, but will also foster public discussion on the like via outside groups, online forums, etc. The Organization also engages in activities directly aimed at educating the community, such as (a) online engagement and outreach efforts in support of the browser's further development; and (b) educational outreach directed at the general public to promote adoption of the browser and highlight the importance of encouraging more trustworthy tools, innovation, and practices online. Examples include blog posts and monthly videos updating the public on the technical aspects of the latest Browser developments, maintaining a publicly accessible repository of various Browser builds for the public to study and learn from, and providing free lectures aimed at educating the public on the underlying code being utilized and the general importance of having a free, publicly accessible, independent, and privacy focused web browser.

The Organization believes the Browser itself will be a valuable free speech tool, particularly because it will be independent, free from advertising and other indirect revenues which rely on user monetization through tracking user behavior across the web. With no dependence on the advertising industry, the Browser will be free to implement more effective user privacy mechanisms, such as automatic tracking protection, ad blocking, and more. The Organization's open-source philosophy is a fundamental part of Ladybird's mission to foster an online environment that is not only collaborative, educational, transparent, and community-oriented, but also one that supports the principles of free speech and expression and a respect for fundamental privacy rights. Because members of the public can scrutinize and offer contributions to the code, Ladybird believes the Browser has the potential for a more robust and secure online

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environment, as software vulnerabilities resulting in threats to user privacy can be quickly identified and fixed. By focusing on robust protections against tracking, data collection, and cyber threats, the Organization aims to offer a high level of trust for users concerned about their online security, privacy, and anonymity. In addition, the Browser will default to the most stringent of privacy and security settings and will allow users more control over their privacy settings, enabling them to customize their browsing experience according to their personal privacy preferences. The Browser will never collect any personal information about its users, and any technical telemetry gathering such as automatic crash reports will be strictly on an opt-in basis.

The activities of the Organization are conducted by a core team of three full-time engineers and supported by a global community which includes hundreds of volunteer contributors. As the nonprofit grows, the Organization plans to hire additional full-time engineers and potentially administrative staff to support the Browser's continued expansion.

Development is primarily conducted remotely, with team members and volunteers collaborating from various global locations. The Organization does not currently have a physical office, and given the nature of the Organization's work, it uses online digital communication tools and development platforms to coordinate its activities and efforts.

The Organization's primary activity will be focused on the development of Ladybird, and most of the Organization's operational time and resources will be dedicated towards the same. The Organization will also engage in community engagement online and outreach efforts in support of the browser's further development and related web standards as further described above.

Given that the development of Ladybird is the Organization's primary activity, most if not all (up to 100%) of the Organization's funding will be allocated to cover expenses of this project. Such expenses include salaries for full-time staff, technology costs, and community engagement and outreach efforts.

Part IV, Item 7

The Organization is in the process of trademarking its logo and name, which intellectual property is owned by the Organization. The Organization will publish, own, and have rights in additional documents, including software code, whitepapers, guides, documents, and other educational resources and tools that the Organization authors to further its charitable mission. No fees will be charged for the use of any of the Organization's intellectual property.

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Part IV Item 10

As further described in Part IV, Item 1, the Organization by its nature operates remotely online, with team members and volunteers collaborating from various global locations. The Organization does not currently have a physical office, and given the nature of the Organization's work, it uses online digital communication tools and development platforms to coordinate its activities and efforts. While the Organization will not have any brick and mortar sites in any foreign country, it will have employees contributing to the Organization's activities who are currently residing abroad. Andreas Kling, the President of the Organization, resides in Sweden. In addition, the Organization employs, or will employ, an employee who currently resides in Poland (European Union), but who is a citizen of Belarus.

Part IV, Item 10a

To ensure that foreign expenditures are not diverted to support terrorism or other non-charitable activities, the Organization will make pre-expenditure inquiries and exercise due diligence in selecting the recipient (including recipients for hire), maintain records of distributions, and periodically review and influence the recipient's proposed use of funds pledged. The Organization will ensure that the foreign recipient has discretion and control of the funds received, and engages in record-keeping and periodic reporting to the Organization on work-in-progress in completing the Organization's activities and obligations to ensure that the funds are being used for their intended purposes. If there is ever a situation in which funds are being misused, the Organization will make no further payments to such recipients and make all reasonable efforts to recover the misused funds, including possible legal and/or administrative action based on a cost/benefit analysis of factors.

Part V, Item 1

While the Organization does not currently compensate officers or directors, or have any highest compensated employees or independent contractors, it is anticipated that the Organization will hire and compensate Andreas Kling, who will perform services as the Organization's chief executive officer in furtherance of the Organization's exempt activities. The Organization will follow all the required steps under Part V, Item 1.a.-f. of the 1023 Application in approving Mr. Kling's compensation as being fair, reasonable and in the best interests of the Organization. The Organization also anticipates hiring other disinterested persons as full-time staff to perform activities of the Organization, as further described under Part IV, Item 1.

Part V, Item 2

The Organization's Conflict of Interest Policy was adopted on March 22, 2024, and a copy of the policy is attached to this application.

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Part V, Item 4

While the Organization does not currently compensate officers or directors, or have any highest compensated employees or independent contractors, it is anticipated that the Organization will hire and compensate Andreas Kling, who will perform services as the Organization's chief executive officer in furtherance of the Organization's exempt activities. The Organization expects to utilize Employer of Record services to hire employees located outside of the U.S., including Andreas Kling, who will be employed through a services agreement with his single-member limited liability company.

Part VI-A Statement of Revenues and Expenses

Line 23:

Expense Detail	For The Year Ending:		
	12/31/2024	12/31/2025	12/31/2026
Technology costs (e.g., computers, servers, SaaS, related equipment)	\$10,000	\$20,000	\$30,000
TOTAL	\$10,000	\$20,000	\$30,000

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EIN: 99-2154861

ARTICLES OF INCORPORATION



California Secretary of State

Business Programs Division

1500 11th Street, Sacramento, CA 95814

Request Type: Certified Copies

Entity Name: Ladybird Browser Initiative

Formed In: CALIFORNIA

Entity No.: 6137616

Entity Type: Nonprofit Corporation - CA - Public
Benefit

Issuance Date: 03/20/2024

Copies Requested: 1

Receipt No.: 006517792

Certificate No.: 192875532

Document Listing

Reference #	Date Filed	Filing Description	Number of Pages
B2573-6628	03/11/2024	Initial Filing	3

** **** ***** ***** End of list ***** ***** **** **

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, do hereby certify on the Issuance Date, the attached document(s) referenced above are true and correct copies and were filed in this office on the date(s) indicated above.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California on March 20, 2024.

SHIRLEY N. WEBER, PH.D.
Secretary of State

To verify the issuance of this Certificate, use the Certificate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.



6137616



STATE OF CALIFORNIA
Office of the Secretary of State
ARTICLES OF INCORPORATION
CA NONPROFIT CORPORATION
PUBLIC BENEFIT

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 653-3516

For Office Use Only

-FILED-

File No.: 6137616

Date Filed: 3/11/2024

B2573-6628 03/11/2024 10:03 AM Received by California Secretary of State

Corporation Name	Ladybird Browser Initiative
Initial Street Address of Principal Office of Corporation Principal Address	2261 MARKET STREET SUITE 10029 SAN FRANCISCO, CA 94114
Initial Mailing Address of Corporation Mailing Address	2261 MARKET STREET SUITE 10029 SAN FRANCISCO, CA 94114
Attention	
Agent for Service of Process	<input checked="" type="checkbox"/> I certify the selected California Registered Corporate Agent (1505) has agreed to serve as the Agent for Service of Process for this entity. California Registered Corporate Agent (1505) INCORPORATING SERVICES, LTD. Registered Corporate 1505 Agent
Purpose Statement	This corporation is a Nonprofit Public Benefit Corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for: Charitable purposes
Additional Statements	<p>The specific purpose of this corporation is to carry out the specific purpose(s) further described in the Attachment to this Articles of Incorporation.</p> <p>This corporation is organized and operated exclusively for the purposes set forth within the meaning of Internal Revenue Code section 501(c)(3).</p> <p>No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.</p> <p>The property of this corporation is irrevocably dedicated to the purposes set forth herein and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person.</p> <p>Upon the dissolution or winding up of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable, educational and/or religious purposes and which has established its tax-exempt status under Internal Revenue Code section 501(c)(3).</p> <p>Notwithstanding any of the above statements of purpose and powers, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the specific purpose of this corporation.</p>
Additional information and signatures set forth on attached pages, if any, are incorporated herein by reference and made part of these Articles of Incorporation.	
Electronic Signature	<input checked="" type="checkbox"/> I declare that I am the person who executed this instrument, which execution is my act and deed.

Certificate Verification No.: 192875532 Date: 03/20/2024

Andreas Kling

Signature

03/11/2024

Date

**Attachment to the
Articles of Incorporation
of
Ladybird Browser Initiative**

The specific purpose(s) of this corporation include(s) but is not limited to engage in charitable activities within the meaning of Section 501(c)(3) of the Internal Revenue Code.

Any amendment to these Articles of Incorporation shall require the written approval of the person(s) then holding the status of Designator of the corporation, as defined in the Bylaws of this corporation.

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BYLAWS

**BYLAWS
OF
LADYBIRD BROWSER INITIATIVE**

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**BYLAWS
OF
LADYBIRD BROWSER INITIATIVE**

**ARTICLE I
PRINCIPAL OFFICE**

The principal office of this corporation shall be located in the county of San Francisco, California.

**ARTICLE II
MEMBERSHIP**

This corporation shall have no voting members, but the Board of Directors may, by resolution, establish one or more classes of non-voting members and provide for eligibility requirements for membership and rights and duties of members, including the obligation to pay dues.

**ARTICLE III
DESIGNATOR**

Section 1. Naming of Designators. The Designators referred to in these Bylaws shall be Christopher Wanstrath and Andreas Kling. A Designator shall serve for life or until the Designator resigns or becomes incapacitated, as defined in Section 3 below. After the death, incapacity, or resignation of the last remaining Designator, all rights reserved to the Designator under these Bylaws shall be exercised by the Board of Directors.

Section 2. Actions of Designators. Whenever there is more than one Designator, they shall hold the rights and powers granted to the Designators under these Bylaws jointly and shall act by majority vote. All actions of the Designators shall be evidenced by a writing, signed by the Designators and delivered to an officer of this corporation, which shall be filed by the Secretary with the proceedings of the Board of Directors of this corporation.

Section 3. Incapacity. A Designator's incapacity for purposes of these Bylaws shall be deemed to exist when it has been declared by a court of competent jurisdiction, or when a conservator for such Designator has been appointed, or upon execution of a certificate by a physician licensed to practice in the State of California or wherever such Designator may then reside, which states the doctor's opinion that such Designator is, by reason of advanced age, infirmity, mental or physical illness, or other disability, unable adequately to provide for his or her personal needs or to manage his or her financial affairs. The effective date of such incapacity shall be the date of the decree adjudicating the incapacity, the date of the decree appointing the conservator, or the date of the doctor's certificate, as the case may be.

Section 4. Authorization for Disclosure of Health Information. The Board of Directors may request in writing that a Designator provide to the Secretary of this corporation an

Authorization for Use or Disclosure of Health Information (an “Authorization”) in the form then required by applicable federal and state law, including if applicable the Health Information Portability and Accountability Act of 1996, authorizing such Designator’s physician to examine the Designator and to disclose his or her physical or mental condition to this corporation in order to determine such Designator’s incapacity or capacity for the purposes of these Bylaws.

Section 5. Determination of Incapacity by the Board. If a Designator fails to provide the Authorization within thirty days of receiving a written request from the Board of Directors, or if such Designator’s physician refuses to honor such Authorization on the grounds that the Designator is not legally competent to execute an Authorization, the Board of Directors may make a determination of such Designator’s incapacity or capacity for the purposes of these Bylaws based on its evaluation of the Designator’s physical and mental condition. Any determination by the Board of a Designator’s incapacity shall be made by a majority of directors then in office, not counting the Designator, if they are then serving as a director, and the effective date of such incapacity shall be the date of the Board’s action.

ARTICLE IV BOARD OF DIRECTORS

Section 1. Powers. This corporation shall have powers to the full extent allowed by law. All powers and activities of this corporation shall be exercised and managed by the Board of Directors of this corporation directly or, if delegated, under the ultimate direction of the Board.

Section 2. Number of Directors. The number of directors shall be not less than one (1) nor more than thirteen (13), with the exact authorized number of directors to be fixed from time to time by resolution of the Board of Directors.

Section 3. Limitations on Interested Persons. At all times, not more than 49% of the directors of this corporation may be interested persons. An interested person means either:

(a) any person currently being compensated by this corporation for services rendered to it within the previous twelve months, whether as a full-time or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a director in his or her capacity as director; or

(b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

Section 4. Designation and Term of Office of Directors. The directors of this corporation shall be designated by the Designators from time to time, subject to the power of the Board to fix the number of directors as provided in Section 2 above. The effective date of any such designation shall be as provided therein. Directors may be designated for any term prescribed in the written designation, or if no term is prescribed in the designation, a director shall serve for a term of one (1) year. Each director shall hold office until the expiration of the designated term and until a successor has been designated.

Section 5. Vacancies. A vacancy shall be deemed to exist on the Board in the event that the actual number of directors is less than the authorized number for any reason. Vacancies may be filled by the Designators for the unexpired portion of the term.

Section 6. Resignation and Removal. Resignations shall be effective upon receipt in writing by the Chair of the Board (if any), the President, or the Secretary of this corporation, unless a later effective date is specified in the resignation. The Board of Directors, by the vote of a majority of the directors then in office, or the Designators, may remove without cause any director at any time provided that any such removal by the Board shall be effective only with the consent of the Designators.

Section 7. Annual Meetings. A meeting of the Board of Directors shall be held at least once a year. Annual meetings shall be called by the Chair of the Board (if any), the President (if any), or any two directors, and noticed in accordance with Section 9 of this Article.

Section 8. Special Meetings. Special meetings of the Board of Directors may be called by the Chair of the Board (if any), the President, or any two directors, and noticed in accordance with Section 9 of this Article.

Section 9. Notice. Notice of the annual meeting and any special meetings of the Board of Directors shall state the date, place, and time of the meeting and shall be given to each director at least four days before any such meeting if given by first-class mail or forty-eight hours before any such meeting if given personally or by telephone, including a voice messaging system, or by other electronic transmission such as e-mail, in compliance with Article IX, Section 5, of these Bylaws.

Section 10. Waiver of Notice. The transactions of any meeting of the Board of Directors, however called and noticed and wherever held, shall be valid as though taken at a meeting duly held after proper call and notice, if a quorum is present, and if, either before or after the meeting, each of the directors not present provides a waiver of notice, a consent to holding the meeting, or an approval of the minutes in writing. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be deemed given to any director who attends the meeting without protesting the lack of adequate notice before the meeting or at its commencement.

Section 11. Quorum. A majority of the total number of directors then in office shall constitute a quorum, provided that in no event shall the required quorum be less than one-fifth of the authorized number of directors or two directors, whichever is larger. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, except as otherwise provided in Article III, Section 5 (determining Designator incapacity); Article IV, Section 6 (removing directors) and Section 12 (taking action without a meeting); Article V, Section 1 (appointing Board Committees); Article VII, Section 3 (approving self-dealing transactions); Article VIII, Section 2 (approving indemnification); and Article IX, Section 6 (amending Bylaws), of these Bylaws or in the California Nonprofit Public Benefit Corporation Law. A meeting at which a quorum is initially present may continue to

transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 12. Action Without a Meeting. Any action required or permitted to be taken by the Board may be taken without a meeting if all members of the Board shall individually or collectively consent to such action in writing. Such written consents shall be filed with the minutes of the proceedings of the Board, and shall have the same force and effect as the unanimous vote of such directors.

Section 13. Telephone and Electronic Meetings. Directors may participate in a meeting through use of conference telephone, electronic video screen communication, or other electronic transmission in compliance with Article IX, Section 5, of these Bylaws so long as all of the following apply:

(a) each director participating in the meeting can communicate with all of the other directors concurrently, and

(b) each director is provided with the means of participating in all matters before the Board, including the capacity to propose, or to interpose an objection to, a specific action to be taken by this corporation.

Section 14. Standard of Care.

A. General. A director shall perform the duties of a director, including duties as a member of any Board Committee on which the director may serve, in good faith, in a manner such director believes to be in the best interest of this corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

(i) one or more officers or employees of this corporation whom the director believes to be reliable and competent as to the matters presented;

(ii) counsel, independent accountants, or other persons as to matters which the director believes to be within such person's professional or expert competence; or

(iii) a committee upon which the director does not serve that is composed exclusively of any combination of directors or persons described in (i) or (ii) above, as to matters within the committee's designated authority, provided that the director believes such committee merits confidence;

so long as in any such case, the director acts in good faith after reasonable inquiry when the need therefor is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article VII below, a person who performs the duties of a director in accordance with this Section shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

B. Investments. Except with respect to assets held for use or used directly in carrying out this corporation's public or charitable activities, in managing and investing this corporation's investments, the Board shall adhere to the standards set forth in Paragraph A above, and shall consider both the charitable purposes of this corporation, and:

- (i) general economic conditions;
- (ii) the possible effect of inflation or deflation;
- (iii) the expected tax consequences, if any, of investment decisions or strategies;
- (iv) the role that each investment or course of action plays within the overall portfolio;
- (v) the expected total return from income and appreciation of investments;
- (vi) this corporation's other resources;
- (vii) the needs of this corporation to make distributions and to preserve capital; and
- (viii) an asset's special relationship or special value, if any, to the charitable purposes of this corporation.

Board decisions about an individual investment shall be made not in isolation but rather in the context of this corporation's portfolio of investments as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to this corporation.

Notwithstanding the above, no investment violates this Section where it conforms to either the intent of the donor as expressed in a gift instrument, or provisions authorizing such investment contained in an instrument or agreement pursuant to which the assets were contributed to this corporation.

Section 15. Inspection. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents, and to inspect the physical properties of this corporation.

Section 16. Director Compensation. The Board of Directors may authorize, by resolution, the payment to a director of reasonable compensation for services as a director. The Board may authorize the advance or reimbursement to a director of actual reasonable expenses

incurred in carrying out his or her duties as a director, such as for attending meetings of the Board and Board Committees.

Section 17. Executive Compensation Review. The Board of Directors (or a Board Committee) shall review any compensation packages (including all benefits) of the President or the chief executive officer and the Treasurer or chief financial officer, regardless of job title, and shall approve such compensation only after determining that the compensation is just and reasonable. This review and approval shall occur when such officer is hired, when the term of employment of such officer is renewed or extended, and when the compensation of such officer is modified, unless the modification applies to substantially all of the employees of this corporation.

ARTICLE V COMMITTEES

Section 1. Board Committees. The Board of Directors may, by resolution adopted by a majority of the directors then in office, create any number of Board Committees, each consisting of two or more directors, and only of directors, to serve at the pleasure of the Board. Appointments to any Board Committee shall be by a majority vote of the directors then in office. Board Committees may be given all the authority of the Board, except for the powers to:

- (a) set the number of directors within a range specified in these Bylaws;
- (b) elect directors or remove directors without cause;
- (c) fill vacancies on the Board of Directors or on any Board Committee;
- (d) fix compensation of directors for serving on the Board or any Board Committee;
- (e) amend or repeal these Bylaws or adopt new Bylaws;
- (f) adopt amendments to the Articles of Incorporation of this corporation;
- (g) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;
- (h) create any other Board Committees or appoint the members of any Board Committees; or
- (i) approve any merger, reorganization, voluntary dissolution, or disposition of substantially all of the assets of this corporation.

Board Committees shall report regularly on their activities to the full Board.

Section 2. Advisory Committees. The Board of Directors may establish one or more Advisory Committees to the Board. The members of any Advisory Committee may consist of directors or non-directors and may be appointed as the Board determines. On matters requiring Board authority, Advisory Committees shall be restricted to making recommendations to the Board or Board Committees, and implementing Board or Board Committee decisions and policies under the supervision and control of the Board or Board Committee. Advisory Committees shall report to the full Board as requested.

Section 3. Committee Supervision and Reliance. If a committee is composed and appointed as required by Section 1 above (concerning Board Committees), it may act with the authority of the Board to the extent and with the scope provided by the Board. Otherwise, the Board of Directors shall remain responsible for oversight and supervision of the committee as an Advisory Committee. If a committee meets the criteria of Article IV, Section 14.A.(iii), the individual directors may rely on it in discharging their fiduciary duties as provided in that subsection.

Section 4. Audit Committee. For any tax year in which this corporation has gross revenues of \$2 million or more, this corporation shall have an Audit Committee whose members shall be appointed by the Board of Directors, and who may include both directors and non-directors, subject to the following limitations: (a) members of the Finance Committee, if any, shall constitute less than one-half of the membership of the Audit Committee; (b) the chair of the Audit Committee may not be a member of the Finance Committee, if any; (c) the Audit Committee may not include any member of the staff, including the President or chief executive officer and Treasurer or chief financial officer; (d) the Audit Committee may not include any person who has a material financial interest in any entity doing business with this corporation; and (e) Audit Committee members who are not directors may not receive compensation greater than the compensation paid to directors for their Board service.

The Audit Committee shall: (a) recommend to the full Board of Directors for approval the retention and, when appropriate, the termination of an independent certified public accountant to serve as auditor; (b) subject to the supervision of the full Board, negotiate the compensation of the auditor on behalf of the Board; (c) confer with the auditor to satisfy the Audit Committee members that the financial affairs of this corporation are in order; (d) review and determine whether to accept the audit; and (e) approve performance of any non-audit services provided to this corporation by the auditor's firm.

Section 5. Meetings.

A. Of Board Committees. Meetings and actions of Board Committees shall be governed by and held and taken in accordance with the provisions of Article IV of these Bylaws concerning meetings and actions of the Board of Directors, with such changes in the content of those Bylaws as are necessary to substitute the Board Committee and its members for the Board of Directors and its members. Minutes shall be kept of each meeting of any Board Committee and shall be filed with the corporate records.

B. Of Advisory Committees. Subject to the authority of the Board of Directors, Advisory Committees may determine their own meeting rules and whether minutes shall be kept.

The Board of Directors may adopt rules for the governance of any Board or Advisory Committee not inconsistent with the provisions of these Bylaws.

ARTICLE VI OFFICERS

Section 1. Officers. The officers of this corporation shall be a President, a Secretary, and a Treasurer. This corporation may also have, at the discretion of the Board of Directors, a Chair of the Board and such other officers as may be appointed by the Board of Directors. Any number of offices may be held by the same person, except that the Secretary, the Treasurer, or the Chief Financial Officer, if any, may not serve concurrently as the President or Chair of the Board, if any. The President The Chair of the Board, if any, shall be elected from among the directors of this corporation.

Section 2. Election. The officers of this corporation shall be elected annually by the Board of Directors, and each shall serve at the pleasure of the Board, subject to the rights, if any, of an officer under any contract of employment.

Section 3. Removal. Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, with or without cause, by the Board of Directors or by an officer on whom such power of removal may be conferred by the Board of Directors.

Section 4. Resignation. Any officer may resign at any time by giving written notice to this corporation. Any resignation shall take effect on receipt of that notice by any other officer than the person resigning or at any later time specified by that notice and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of this corporation under any contract to which the officer is a party.

Section 5. Vacancies. A vacancy in any office for any reason shall be filled in the same manner as these Bylaws provide for election to that office.

Section 6. Chair of the Board. The Chair of the Board, if any, shall preside at all meetings of the Board of Directors and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 7. President. The President shall be the chief executive officer of this corporation and shall, subject to control of the Board, generally supervise, direct and control the business and other officers of this corporation. If there is no Chair of the Board, the President shall preside at all meetings of the Board of Directors. The President shall have the general powers and duties of management usually vested in the office of president of a corporation and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 8.Secretary. The Secretary shall supervise the keeping of a full and complete record of the proceedings of the Board of Directors and its committees, shall supervise the giving of such notices as may be proper or necessary, shall supervise the keeping of the minute books of this corporation, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

Section 9.Treasurer. The Treasurer shall be the chief financial officer of this corporation and shall supervise the charge and custody of all funds of this corporation, the deposit of such funds in the manner prescribed by the Board of Directors, and the keeping and maintaining of adequate and correct accounts of this corporation's properties and business transactions, shall render reports and accountings as required, and shall have such other powers and duties as may be prescribed by the Board or these Bylaws.

ARTICLE VII CERTAIN TRANSACTIONS

Section 1. Loans. Except as permitted by Section 5236 of the California Nonprofit Public Benefit Corporation Law, this corporation shall not make any loan of money or property to, or guarantee the obligation of, any director or officer; provided, however, that this corporation may advance money to a director or officer of this corporation or any subsidiary for expenses reasonably anticipated to be incurred in performance of the duties of such director or officer so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Section 2. Self-Dealing Transactions. Except as provided in Section 3 below, the Board of Directors shall not approve, or permit this corporation to engage in, any self-dealing transaction. A self-dealing transaction is a transaction to which this corporation is a party and in which one or more of its directors has a material financial interest, unless the transaction comes within California Nonprofit Public Benefit Corporation Law Section 5233(b).

Section 3. Approval. This corporation may engage in a self-dealing transaction if the transaction is approved by a court or by the Attorney General. This corporation may also engage in a self-dealing transaction if the Board determines, before the transaction, that (a) this corporation is entering into the transaction for its own benefit; (b) the transaction is fair and reasonable to this corporation at the time; and (c) after reasonable investigation, the Board determines that it could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board in good faith, with knowledge of the material facts concerning the transaction and the director's interest in the transaction, and by a vote of a majority of the directors then in office, without counting the vote of the interested director or directors.

Where it is not reasonably practicable to obtain approval of the Board before entering into a self-dealing transaction, a Board Committee may approve such transaction in a manner consistent with the requirements above; provided that, at its next meeting, the full Board determines in good faith that the Board Committee's approval of the transaction was consistent with the requirements above and that it was not reasonably practical to obtain advance approval

by the full Board, and ratifies the transaction by a majority of the directors then in office without the vote of any interested director.

ARTICLE VIII INDEMNIFICATION AND INSURANCE

Section 1. Right of Indemnity. To the fullest extent allowed by Section 5238 of the California Nonprofit Public Benefit Corporation Law, this corporation may indemnify its agents, in connection with any proceeding, and in accordance with Section 5238. For purposes of this Article, “agent” shall have the same meaning as in Section 5238(a), including directors, officers, employees, other agents, and persons formerly occupying such positions; “proceeding” shall have the same meaning as in Section 5238(a), including any threatened action or investigation under Section 5233 or brought by the Attorney General; and “expenses” shall have the same meaning as in Section 5238(a), including reasonable attorneys’ fees.

Section 2. Approval of Indemnity. On written request to the Board of Directors in each specific case by any agent seeking indemnification, to the extent that the agent has been successful on the merits, the Board shall promptly authorize indemnification in accordance with Section 5238(d). Otherwise, the Board shall promptly determine, by a majority vote of a quorum consisting of directors who are not parties to the proceeding, whether, in the specific case, the agent has met the applicable standard of conduct stated in Section 5238(b) or Section 5238(c), and, if so, may authorize indemnification to the extent permitted thereby.

Section 3. Advancing Expenses. The Board of Directors may authorize the advance of expenses incurred by or on behalf of an agent of this corporation in defending any proceeding prior to final disposition, if the Board finds that:

- (a) the requested advances are reasonable in amount under the circumstances;
- and
- (b) before any advance is made, the agent will submit a written undertaking satisfactory to the Board to repay the advance unless it is ultimately determined that the agent is entitled to indemnification for the expenses under this Article.

The Board shall determine whether the undertaking must be secured, and whether interest shall accrue on the obligation created thereby.

Section 4. Insurance. The Board of Directors may adopt a resolution authorizing the purchase of insurance on behalf of any agent against any liability asserted against or incurred by the agent in such capacity or arising out of the agent’s status as such, and such insurance may provide for coverage against liabilities beyond this corporation’s power to indemnify the agent under law.

ARTICLE IX MISCELLANEOUS

Section 1. Fiscal Year. The fiscal year of this corporation shall end each year on December 31.

Section 2. Contracts, Notes, and Checks. All contracts entered into on behalf of this corporation must be authorized by the Board of Directors or the person or persons on whom such power may be conferred by the Board from time to time, and, except as otherwise provided by law, every check, draft, promissory note, money order, or other evidence of indebtedness of this corporation shall be signed by the person or persons on whom such power may be conferred by the Board from time to time.

Section 3. Annual Reports to Directors. The chief executive officer shall furnish an annual written report to all directors of this corporation containing the following information about this corporation's previous fiscal year:

(a) the assets and liabilities, including the trust funds of this corporation, as of the end of the fiscal year;

(b) the principal changes in assets and liabilities, including trust funds, during the fiscal year;

(c) the revenue or receipts of this corporation, both unrestricted and restricted to particular purposes, for the fiscal year;

(d) the expenses or disbursements of this corporation, for both general and restricted purposes, for the fiscal year; and

(e) any transaction during the previous fiscal year involving more than \$50,000 between this corporation (or its parent or subsidiaries, if any) and any of its directors or officers (or the directors or officers of its parent or subsidiaries, if any) or any holder of more than ten percent of the voting power of this corporation or its parent or subsidiaries, if any, or any of a number of such transactions in which the same person had a direct or indirect material financial interest, and which transactions in the aggregate involved more than \$50,000, as well as the amount and circumstances of any indemnifications or advances aggregating more than \$10,000 paid during the fiscal year to any director or officer of this corporation. For each transaction, the report must disclose the names of the interested persons involved in such transaction, stating such person's relationship to this corporation, the nature of such person's interest in the transaction and, where practicable, the value of such interest.

The foregoing report shall be accompanied by any report thereon of independent accountants or, if there is no such report, the certificate of an authorized officer of this corporation that such statements were prepared without an audit from the books and records of this corporation. The report and any accompanying material may be sent by electronic transmission in compliance with Section 5 of this Article.

Section 4. Required Financial Audits. This corporation shall obtain a financial audit for any tax year in which it receives or accrues gross revenue of \$2 million or more, excluding grant or contract income from any governmental entity for which the governmental entity requires an accounting. Whether or not they are required by law, any audited financial statements obtained by this corporation shall be made available for inspection by the Attorney General and the general public within nine months after the close of the fiscal year to which the statements relate, and shall remain available for three years (a) by making them available at this corporation's principal, regional, and district offices during regular business hours; and (b) either by mailing a copy to any person who so requests in person or in writing or by posting them on this corporation's website.

Section 5. Electronic Transmissions. Unless otherwise provided in these Bylaws, and subject to any guidelines and procedures that the Board of Directors may adopt from time to time, the terms "written" and "in writing" as used in these Bylaws include any form of recorded message in the English language capable of comprehension by ordinary visual means, and may include electronic transmissions, such as facsimile or email, provided (a) for electronic transmissions from this corporation, this corporation has obtained an unrevoked written consent from the recipient to the use of such means of communication; (b) for electronic transmissions to this corporation, this corporation has in effect reasonable measures to verify that the sender is the individual purporting to have sent such transmission; and (c) the transmission creates a record that can be retained, retrieved, reviewed, and rendered into clearly legible tangible form.

Section 6. Amendments. Proposed amendments to these Bylaws shall be submitted in writing to the directors at least one week in advance of any Board meeting at which they will be considered for adoption. The vote of a majority of the directors then in office or the unanimous written consent of the Board of Directors shall be required to adopt a Bylaw amendment; provided, however, that no amendment to these Bylaws shall take effect without the written consent of the Designators.

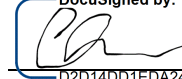
Section 7. Governing Law. In all matters not specified in these Bylaws, or in the event these Bylaws shall not comply with applicable law, the California Nonprofit Public Benefit Corporation Law as then in effect shall apply.

CERTIFICATE OF SECRETARY

I, the undersigned, certify that I am presently the duly elected and acting Secretary of Ladybird Browser Initiative, a California nonprofit public benefit corporation, and that the above Bylaws, consisting of 12 pages, are the Bylaws of this corporation as adopted by Action of Sole Incorporator, on 3/22/2024.

Dated: 3/25/2024

DocuSigned by:



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Christopher Wanstrath, Secretary

LADYBIRD BROWSER INITIATIVE
2261 MARKET STREET, SUITE 10029
SAN FRANCISCO, CA 94114

EIN: 99-2154861

CONFLICT OF INTEREST POLICY

LADYBIRD BROWSER INITIATIVE

CONFLICT OF INTEREST POLICY

Article I: Purpose

This conflict of interest policy is designed to foster public confidence in the integrity of Ladybird Browser Initiative (the “Charity”) and to protect the Charity’s interest when it is contemplating entering a transaction (defined below) that might benefit the private interest of a director, a corporate officer, the top management or top financial official, a key employee (defined below), a person with substantial influence over the Charity, or other interested person.

Article II: Definitions

As used throughout this policy, the terms below shall be defined as follows:

Insider means a person with substantial influence over the Charity. The following four categories of persons are deemed to have substantial influence over the Charity, and therefore are considered “insiders” for the purposes of this policy:

1. Each member of the Board of Directors or other governing body.
2. The president, chief executive officer, chief operating officer, treasurer and chief financial officer, executive director, or any person with the responsibilities of any of these positions (whether or not the person is an officer of the Charity under the Charity’s Bylaws and the California Corporations Code).
3. Any other person whom the Board, based on the facts and circumstances, determines to have substantial influence over the Charity. Such persons may include a founder of or a substantial contributor to the Charity, a person with managerial authority over the Charity, or a person with control over a significant portion of the Charity’s budget (such as a key employee).
4. Any person who met any of the above definitions at any time during the five years before the proposed transaction.

Interested person includes insiders in any of the four categories above and any person described in either of the two categories below.

5. Spouses, ancestors, children, grandchildren, great-grandchildren, brothers, sisters, and the spouses of their children, grandchildren, great-grandchildren, brothers, and sisters of any individual listed in categories 1 – 4 above.
6. Any entity in which any combination of persons listed above in categories 1 – 5 holds more than 35 percent of the combined voting power, if the entity is a business corporation; profits interests, if a partnership; or beneficial interest, if a trust or estate.

Key employee means an employee whose total annual compensation (including

benefits) from the organization and its affiliates is more than \$150,000 **and** who (a) has responsibilities or influence over the organization similar to that of officers, directors, or trustees; **or** (b) manages a program that represents 10% or more of the activities, assets, income, or expenses of the organization; **or** (c) has or shares authority to control 10% or more of the organization's capital expenditures, operating budget, or compensation for employees.

Interest means financial commitments, investments, obligations, economic benefits, or other relationships between an interested person and the Charity that are subject to Internal Revenue Code Section 4958, California Corporations Code Sections 5231-5238, or any other applicable federal, state, or local law or regulation governing conflicts of interest or fiduciary duties that requires any action by the Charity.

A *conflict of interest* is present when, in the judgment of the body or individual determining whether a conflict exists, an interested person's financial stake in the transaction is such that it reduces the likelihood that an insider's influence can be exercised impartially in the best interests of the Charity (or as may otherwise be defined by applicable law).

Person means any individual or entity, including a trust, estate, partnership, association, company, or corporation.

Transaction means any transaction, agreement, or arrangement between an interested person and the Charity, or between the Charity and any third party where an interested person has an interest in the transaction or any party to it. Transactions specifically identified as presenting no conflict of interest by applicable law, or under a corporate policy adopted by the Board of Directors to govern certain similar transactions and impartially administered, are excepted from the term transaction for purposes of this policy. Nothing in this policy permits the Charity to engage in a transaction prohibited by law.

Article III: Procedures

1. Duty to Disclose

Each interested person shall disclose to the Board, or to the Executive Committee or other Board Committee empowered to approve a specific transaction or type of transaction ("Committee"), all material facts regarding his, her, or its interest (including relevant affiliations) in the transaction. The interested person shall make that disclosure promptly upon learning of the proposed transaction. Insiders shall make disclosures on behalf of interested persons related to them unless the related interested person does so. (Committee powers and procedures depend on state corporate law and the authority properly delegated to the Committee by the Board. Committee actions taken under this policy must also comply with such law and authority.)

2. Determining Whether a Conflict of Interest Exists

With regard to an interested person, the Board or Committee shall determine if a conflict of interest exists. The insider(s) and any other interested person(s) involved with the transaction shall not be present during the Board or Committee's discussion or determination of whether a conflict of interest exists, except as provided in Article IV below.

3. *Procedures for Addressing a Conflict of Interest*

Once a conflict of interest has been found:

The Board or Committee shall follow the procedures set forth in Article IV in order to decide what measures are needed to protect the Charity's interests in light of the nature and seriousness of the conflict, to decide whether to enter into the transaction and, if so, to ensure that the terms of the transaction are appropriate. In the case of an insider who is a director, the director shall not vote on any transaction in which the director has an interest, and the remaining Board or Committee members shall decide the matter.

Article IV: Review by the Board or Committee

The Board or Committee may ask questions of and receive presentation(s) from the insider(s) and any other interested person(s), but shall deliberate and vote on the transaction in their absence. The Board or Committee shall ascertain that all material facts regarding the transaction and the interested person's conflict of interest have been disclosed to the Board or Committee, and shall compile appropriate data to ascertain whether the proposed transaction is fair and reasonable to the Charity.

After exercising due diligence, which may include investigating alternatives that present no conflict, the Board or Committee shall determine whether the transaction is in the Charity's best interest, for its own benefit, and whether it is fair and reasonable to the Charity; the majority of members of the Board or Committee then in office may approve the transaction. Decisions regarding a director with a material financial interest in a transaction may be made initially by a Committee where it is not reasonably practicable to obtain advance Board approval, but must be ratified by the Board at the Board's next meeting. If the transaction does not involve a director with a material financial interest, the transaction can be approved by the Board or Committee by majority vote of those present at a meeting for which quorum requirements have been met.

Article V: Records of Proceedings

The minutes of any meeting of the Board and any Committee pursuant to this policy shall contain the name of each interested person who disclosed or was otherwise determined to have an interest in a transaction; the nature of the interest and whether it was determined to constitute a conflict of interest; any alternative transactions considered; the members of the Board or Committee who were present during the debate on the transaction, those who voted on it, and to what extent interested persons were excluded from the deliberations; any comparability data or other information obtained and relied upon by the Board or Committee and how the information was obtained; and the result of the vote, including, if applicable, the terms of the transaction that was approved and the date it was approved.

The records must be prepared by the later of the next meeting of the Board or Committee or 60 days after the final action of the Board or Committee with respect to the transaction, and must be approved by the Board or Committee within a reasonable time afterwards.

Article VI: Annual Disclosure and Compliance Statements

Each director, each corporate officer, the top management official, the top financial official, and each key employee of the Charity, and others that the Charity may identify, shall annually sign a statement, that:

- affirms that the person has received a copy of this conflict of interest policy, has read and understood the policy, and has agreed to comply with the policy; and
- for certain individuals, discloses the person's financial interests and family relationships that could give rise to conflicts of interest,

in the form attached to this policy. All such statements by directors and officers shall be filed with the minutes of the meetings of the Board or Committee; statements by others shall be retained in their personnel files.

Article VII: Past Transactions; Violations

If the Board has reasonable cause to believe that an insider of the Charity has failed to disclose actual or possible conflicts of interest, including those arising from a transaction with a related interested person, it shall inform such insider of the basis for this belief and afford the insider an opportunity to explain the alleged failure to disclose. If, after hearing the insider's response and making further investigation as warranted by the circumstances, the Board or Committee determines that the insider has failed to disclose an actual or possible conflict of interest, the Board or Committee shall take appropriate disciplinary and corrective action.

In situations where a transaction involving a conflict of interest is discovered after it has already occurred or begun (because, for example, the interest was inadvertently not disclosed prior to the transaction, or the Charity's leadership did not realize that a review was necessary or advantageous), the Board or Committee shall conduct a review as described above in Article IV, and determine whether disciplinary or corrective action is possible or warranted. In appropriate cases, the Board or Committee may determine, upon completion of the review, that ratification of the transaction is in the Charity's best interest, for its own benefit, and is fair and reasonable to the Charity.

Article VIII: Annual Reviews

To ensure that the Charity operates in a manner consistent with its charitable purposes and its status as an organization exempt from federal income tax, the Board shall authorize and oversee an annual review of the administration of this conflict of interest policy. The review may be written or oral. The review shall consider the level of compliance with the policy, the continuing suitability of the policy, and whether the policy should be modified and improved.

Version dated 3/22/2024

LADYBIRD BROWSER INITIATIVE
2261 MARKET STREET, SUITE 10029
SAN FRANCISCO, CA 94114

EIN: 99-2154861

**POWER OF ATTORNEY
FORM 2848**

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address LADYBIRD BROWSER INITIATIVE 2261 MARKET STREET SUITE 10029 SAN FRANCISCO, CALIFORNIA 94114	Taxpayer identification number(s) 99-2154861
	Daytime telephone number Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address PATRICIA C. SANDISON, ESQ. HODGSON RUSS LLP, 677 BROADWAY, SUITE 401 ALBANY, NEW YORK 12207 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0311-50485R PTIN _____ Telephone No. 518-433-2427 Fax No. 877-432-1629 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address MARLA WAISS, ESQ. HODGSON RUSS LLP, 140 PEARL STREET, SUITE 100 BUFFALO, NEW YORK 14202 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0300-17205R PTIN P01330263 Telephone No. 716-848-1203 Fax No. 716-819-4672 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
APPLICATION FOR RECOGNITION OF EXEMPTION	1023	2024-2025

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☒ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
- List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.


Signature

4/29/2024
Date

PRESIDENT, DIRECTOR
Title (if applicable)

ANDREAS KLING
Print name

LADYBIRD BROWSER INITIATIVE
Print name of taxpayer from line 1 if other than individual



Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- ☐ I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- ☐ I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- ☐ I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- ☐ I am one of the following:
- a Attorney**—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant**—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent**—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer**—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee**—a full-time employee of the taxpayer.
 - f Family Member**—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary**—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer**—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
 - k Qualifying Student or Law Graduate**—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent**—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	NY	4557195		4/29/24
a	NY	4101200		4/29/24

LADYBIRD BROWSER INITIATIVE
2261 MARKET STREET, SUITE 10029
SAN FRANCISCO, CA 94114

EIN: 99-2154861

**FORM 1023 SIGNATURE PAGE
(PART X)**

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? ☒ Yes ☐ No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? ☐ Yes ☒ No

If "Yes," are you claiming you are excepted from filing because you are:

- ☐ A church or association of churches
- ☐ An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- ☐ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- ☐ A school below college level affiliated with a church or operated by a religious order
- ☐ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- ☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- ☐ Other (describe)

Part X Signature

- ☒ I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

Andreas Kling

(Type name of signer)



DIRECTOR AND PRESIDENT

(Type title or authority of signer)

06/26/2024

(Date)