



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities**

PO Box 2508
Cincinnati, OH 45201

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

Date:

April 29, 2025

Employer ID number:

99-2154861

Person to contact:

Name: Marie Taylor

ID number: 0274603

Telephone: 443-853-5503

Fax: 855-807-6678

Response due date:

May 27, 2025

Dear Applicant:

Why you are receiving this letter

We need more information to consider the determination letter request you submitted on Form 1023.

What you need to do now

Provide the information requested and submit your response by the due date above.

- Include the penalties of perjury declaration with your response, signed by one of your officers, directors, trustees, or other officials who are authorized to sign for you.
- Attach a copy of the cover letter to your response.
- Send one copy of your response. Multiple responses may result in processing delays.
 - Prior to calling to verify we received your response, allow adequate processing time. Allow 3 business days for faxing and 7 business days for mailing in responses.
- **Don't** include any personal identifying information, such as, bank account or Social Security numbers.
 - This could result in identity theft or other adverse consequences if publicly disclosed.

If we approve your request, typically we're required by law to make your request and the information you submit available for public inspection.

How to respond

Send your response using one of the following methods:

• Document Upload Tool (DUT):

DUT provides a safe means for exchanging information with us online. Send us your documents by visiting [IRS.gov/SendMyReply](https://irs.gov/SendMyReply) and enter access code 6cffj-992w2.

The access code expires after 70 days. If you need another code relating to this case, contact the specialist listed in the top right corner of the letter.



Or scan here to reply
and upload documents.

• **Fax: 855-807-6678**

You may fax your documents to the fax number shown above, using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

• **US Mail:**

ATTN: Marie Taylor Room 6403
Internal Revenue Service Exempt Organizations
PO Box 2508
Cincinnati, OH 45201
Group 7824

• **Street Address (delivery service):**

ATTN: Marie Taylor Room 6403
Internal Revenue Service Exempt Organizations
550 Main Street, Federal Building
Cincinnati, OH 45202
Group 7824

What you should know

You must exhaust all administrative remedies available to you within the IRS before a court will issue a declaratory judgment about your exempt status, under Internal Revenue Code (IRC) Section 7428(b)(2).

You must take all reasonable steps in a timely manner to secure a determination under IRS procedures, including providing the information we need to act on your request.

If you fail to timely provide the requested information, you may lose your rights to pursue a declaratory judgment under IRC Section 7428.

See Rev. Proc. 2025-5 section 10.01, updated annually, to see a list of determinations eligible for declaratory judgment rights under IRC Section 7428.

If you don't respond or provide all the requested information by the due date:

- Your case may be closed without a determination,
- We won't refund any user fee you paid, and
- You'll need to submit a new request and user fee if you would like us to reconsider your request.

If you haven't established that you meet the requirements for exemption for the subsection requested, we may make an adverse determination.

Taxpayer rights and sources for assistance

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit taxpayeradvocate.irs.gov or call 877-777-4778.

99-2154861

Where to find more information

Find tax forms or publications by visiting **IRS.gov/forms** or calling 800-TAX-FORM (800-829-3676).

If you have questions or need additional time to respond, call me at the number listed at the top of this letter.

You can call my supervisor, Fatima Fountain at 513-974-6402 if you still have concerns after speaking with me.

Sincerely,

Marie Taylor

Marie Taylor
Exempt Organizations Specialist

Enclosures:
Information Request

Information Request

First Request

Information we need to make our determination

1. Include the following declaration with your response. The declaration must accompany responses per Revenue Procedure 2025 -5, updated annually. You can sign and date the statement below or place it into the body of your signed response. It must be signed and dated by an officer, director, trustee or other official who is authorized to sign for you (not a representative authorized by a power of attorney).

Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and, to the best of my knowledge and belief, the request or modification contains all the relevant facts relating to the request, and such facts are true, correct, and complete.

Signature of Authorized Individual

Date

To qualify for tax exemption under section 501(c)(3), the organization has the burden of proof that it is organized and operated exclusively for exempt purposes. Your activity-- developing a web browser for the public, must be distinguishable from an ordinary commercial practice. Such practices include:

1. Competition with for-profit commercial entities;
 2. Extent and degree of below cost services provided;
 3. Pricing policies;
 4. Reasonableness of financial reserves;
 5. Use of advertising; and
 6. Receipt of charitable donations.
2. Please explain in detail how your organization is similar or different from the ordinary commercial practices listed above. Address each. Be specific.
 3. Please explain how your activity of creating a web browser is considered exclusively charitable within the meaning of Section 501(c)(3) of the Internal Revenue Code and not considered to be a commercial activity.
 4. Discuss whether your governing board has been expanded to include other officers. If so, please provide the names, addresses, and titles of offices held.
 5. Submit copies of any agreements you plan to use in establishing your internet browser.
 6. You have emphasized privacy issues in the creation of your internet browser. Explain whether you or others will allow potential users to create content which is against public policy.
 7. Explain what benefit sponsors will receive in supporting your organization. Will sponsors use your website to support their commercial businesses? Explain in detail.

How to submit the requested information (do's and don'ts)

Do

- **Include** the penalties of perjury declaration with your response, signed by one of your officers, directors, trustees, or other officials who are authorized to sign for you.
- **Attach** a copy of the cover letter to your response. This enables us to associate your response quickly and accurately with your case file.
- **Send** only one copy of your response. Multiple responses may result in processing delays.
 - **Allow** adequate processing time if you call to verify, we received your response. Allow three business days for fax and seven business days for mail in responses.

Don't include any personal identifying information like bank account or social security numbers that could result in identity theft or other adverse consequences if publicly disclosed. If we approve your request, we're generally required by law to make your request and the information you submit in response to this letter available for public inspection. If you have questions about the public inspection of your request or other documents, please call me.