

**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](http://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**

<b>1a</b> Full Name of Organization (exactly as it appears in your organizing document) SD FOUNDATION			<b>b</b> Care of Name (if applicable) JAMES JOSEPH		
<b>c</b> Mailing Address (Number, street and room/suite) 601 MASSACHUSETTS AVE NW RM 7328		<b>d</b> City WASHINGTON		<b>e</b> Country United States	
<b>f</b> State District Of Columbia		<b>g</b> Zip Code + 4 20001	<b>h</b> Foreign Province (or State)		<b>i</b> Foreign Postal Code
<b>2</b> Employer Identification Number 88-2286627		<b>3</b> Month Tax Year Ends DECEMBER		<b>4</b> Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) JAMES JOSEPH	
<b>5</b> Contact Telephone Number 202-942-5355		<b>6</b> Fax Number (optional) 202-942-5999		<b>7</b> User Fee Submitted \$600.00	

**8** Organization's Website (if available): [votingrightslab.org](http://votingrightslab.org)

**9** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: MEGAN		Last Name: LEWIS		Title: DIRECTOR	
Mailing Address: 601 MASSACHUSETTS AVE NW RM 7328			City: WASHINGTON		
State (or Province): DC			Zip Code (or Foreign Postal Code): 20001		
First Name: BRINA		Last Name: MILIKOWSKY		Title: DIRECTOR & PRESIDENT	
Mailing Address: 601 MASSACHUSETTS AVE NW RM 7328			City: WASHINGTON		
State (or Province): DC			Zip Code (or Foreign Postal Code): 20001		
First Name: ZACH		Last Name: SILK		Title: DIRECTOR, SEC. & TREAS.	
Mailing Address: 601 MASSACHUSETTS AVE NW RM 7328			City: WASHINGTON		
State (or Province): DC			Zip Code (or Foreign Postal Code): 20001		
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)

05/11/2022

- 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.

District Of Columbia

- 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, Article III, Paragraph B

- 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 2, Article VII, Paragraph B

**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?

The Organization will conduct activities in accordance with its exempt purposes under Section 501(c)(3) of the Internal Revenue Code. Please see attachment for additional details.

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

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

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

Please see attachment for details.

**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

Please see attachment for further details.

- 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

Please see attachment for further details.

**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

Please see attachment for further details.

- 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

- 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

- 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 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

Please see attachment for further details.

- 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

Please see attachment for further details.

- 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: 05/11/2022 To: 12/31/2022	From: 01/01/2023 To: 12/31/2023	From: 01/01/2024 To: 12/31/2024	From: __/__/____ To: __/__/____
<b>1</b> Gifts, grants, and contributions received (do not include unusual grants)	\$6,500,000.	\$10,000,000.	\$10,000,000.		
<b>2</b> Membership fees received	\$0.	\$0.	\$0.		
<b>3</b> Gross investment income	\$0.	\$0.	\$0.		
<b>4</b> Net unrelated business income	\$0.	\$0.	\$0.		
<b>5</b> Taxes levied for your benefit	\$0.	\$0.	\$0.		
<b>6</b> 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)	\$0.	\$0.	\$0.		
<b>7</b> Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)	\$0.	\$0.	\$0.		
<b>8</b> Total of lines 1 through 7	\$6,500,000.	\$10,000,000.	\$10,000,000.	\$0.	\$0.
<b>9</b> 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)	\$0.	\$0.	\$0.		
<b>10</b> Total of lines 8 and 9	\$6,500,000.	\$10,000,000.	\$10,000,000.	\$0.	\$0.
<b>11</b> Net gain or loss on sale of capital assets (provide an itemized list below)	\$0.	\$0.	\$0.		
<b>12</b> Unusual grants (provide an itemized list below)	\$0.	\$0.	\$0.		
<b>13</b> Total Revenue (add lines 10 through 12)	\$6,500,000.	\$10,000,000.	\$10,000,000.	\$0.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
<b>14</b> Fundraising expenses	\$30,000.	\$60,000.	\$60,000.		
<b>15</b> Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)	\$1,400,000.	\$1,400,000.	\$1,400,000.		
<b>16</b> Disbursements to or for the benefit of members (provide an itemized list below)	\$0.	\$0.	\$0.		
<b>17</b> Compensation of officers, directors, and trustees	\$0.	\$0.	\$0.		
<b>18</b> Other salaries and wages	\$150,000.	\$300,000.	\$300,000.		
<b>19</b> Interest expense	\$0.	\$0.	\$0.		
<b>20</b> Occupancy (rent, utilities, etc.)	\$0.	\$0.	\$0.		
<b>21</b> Depreciation and depletion	\$0.	\$0.	\$0.		
<b>22</b> Professional fees	\$50,000.	\$50,000.	\$50,000.		
<b>23</b> Any expense not otherwise classified, such as program services (provide an itemized list below)	\$1,250,000.	\$1,500,000.	\$1,500,000.		
<b>24</b> Total Expenses (add lines 14 through 23)	\$2,880,000.	\$3,310,000.	\$3,310,000.	\$0.	\$0.

**25** Itemized financial data

Please see attachment for further details.

**Part VI** Financial Data (continued)

<b>B. Balance Sheet (for your most recently completed tax year)</b>		Year End: 12/31/2022
<b>Assets</b>		
<b>1</b>	Cash	\$436,149.
<b>2</b>	Accounts receivable, net	\$1,000,000.
<b>3</b>	Inventories	\$0.
<b>4</b>	Bonds and notes receivable (provide an itemized list below)	\$0.
<b>5</b>	Corporate stocks (provide an itemized list below)	\$0.
<b>6</b>	Loans receivable (provide an itemized list below)	\$0.
<b>7</b>	Other investments (provide an itemized list below)	\$0.
<b>8</b>	Depreciable assets (provide an itemized list below)	\$0.
<b>9</b>	Land	\$0.
<b>10</b>	Other assets (provide an itemized list below)	\$0.
<b>11</b>	Total Assets (add lines 1 through 10)	\$1,436,149.
<b>Liabilities</b>		
<b>12</b>	Accounts payable	\$62,805.
<b>13</b>	Contributions, gifts, grants, etc. payable	\$0.
<b>14</b>	Mortgages and notes payable (provide an itemized list below)	\$0.
<b>15</b>	Other liabilities (provide an itemized list below)	\$0.
<b>16</b>	Total Liabilities (add lines 12 through 15)	\$62,805.
<b>Fund Balances or Net Assets</b>		
<b>17</b>	Total fund balances or net assets	\$1,373,344.
<b>18</b>	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$1,436,149.

**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?  Yes  No  
If "Yes," complete Schedule H - Section II.

**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.

Brina Milikowsky  
\_\_\_\_\_  
(Type name of signer)

DIRECTOR & PRESIDENT  
\_\_\_\_\_  
(Type title or authority of signer)

08/25/2022  
\_\_\_\_\_  
(Date)

**Upload checklist:**

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- 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)

**Schedule G. Successors to Other Organizations**

- 1** List the name, last address, and EIN of your predecessor organization and describe its activities.

Please see attachment for further details.

- 2** List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

Please see attachment for further details.

- 3** Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4.

Yes

No

- 3a** Explain your relationship with the other organization that resulted in your creation and why you took over the activities or assets of another organization.

Please see attachment for further details.

**Schedule G. Successors to Other Organizations** (continued)

- 4 Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship.  Yes  No

- 5 Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets.  Yes  No

Please see attachment for further details.

- 6 Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed.  Yes  No

- 7 Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined.  Yes  No

**CHECKLIST OF ATTACHMENTS**

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Exhibit A	Certificate of Incorporation
Exhibit B	Bylaws
Exhibit C	Form 2848, Power of Attorney
Exhibit D	Supplemental Responses to Form 1023
Exhibit E	Signature Page to Form 1023
Exhibit F	Resource-Sharing Agreement

SD Foundation  
EIN: 88-2286627

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**EXHIBIT A**  
**CERTIFICATE OF INCORPORATION**

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(See attached)

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS  
CORPORATIONS DIVISION



**C E R T I F I C A T E**

**THIS IS TO CERTIFY** that all applicable provisions of the District of Columbia Business Organizations Code have been complied with and accordingly, this ***CERTIFICATE OF INCORPORATION*** is hereby issued to:

SD Foundation

**Effective Date:** 5/11/2022

**IN WITNESS WHEREOF I** have hereunto set my hand and caused the seal of this office to be affixed as of 5/11/2022 4:31 PM

Business and Professional Licensing Administration



*Josef G. Gasimov*

---

JOSEF G. GASIMOV  
Superintendent of Corporations,  
Corporations Division

Muriel Bowser  
Mayor

Tracking #: 6AOBQyv5



DEPARTMENT OF CONSUMER & REGULATORY AFFAIRS  
District of Columbia Government  
Corporations Division

**Articles of Incorporation of Domestic Nonprofit Corporation**

**One or more persons acting as the incorporator or incorporators under the provisions of the Title 29 of D.C. Code (Business Organizations Act) adopt the following Articles of Incorporation:**

**First:** Corporation Name:  
SD Foundation

**Second:** The corporation will have members: Yes

**Third:** Registered Agent's name and address in the District Columbia:  
CAPITOL CORPORATE SERVICES INC.  
1100 H Street, N.W., Suite 840  
Washington, District of Columbia 20005

**Fourth:** The corporation is incorporated as a nonprofit corporation under D.C. Code Title 29 Chapter 4.

**Fifth:** Miscellaneous Provisions (may attach the statement):

The initial directors of the organization are Megan Lewis, Brina Milikowsky, and Zach Silk. The initial officers of the organization are Brina Milikowsky and Zach Silk. The address for all officers and directors is 611 Pennsylvania Ave SE, Suite 201, Washington, DC 20003.

The organization is organized and shall be operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

Please see the attachment for additional provisions in the Articles of Incorporation.

**Sixth:** Directors Name & Address:  
No directors.

**Seventh:** Incorporators Name & Address:

Name	Address
James Joseph	601 Massachusetts Ave NW, Washington, District of Columbia 20001

**Eighth:** Incorporators executing this form:  
No information provided.

**If you sign this form you agree that anyone who makes a false statement can be punished by criminal penalties of a fine up to \$1000, imprisonment up to 180 days, or both, under DCOC § 22-2405;**

**Amount Paid:** \$180.00  
**Date:** 5/11/2022 4:31 PM  
**E-Signed**



**ATTACHMENT TO THE  
ARTICLES OF INCORPORATION  
OF  
SD FOUNDATION**

The undersigned, for the purpose of creating and organizing a nonprofit corporation under the provisions of and subject to the requirements of the District of Columbia Nonprofit Corporation Act of 2010, D.C. Code Title 29, Chapter 4, hereby certifies:

**I. NAME**

The name of this corporation is SD Foundation (the “Corporation”).

**II. REGISTERED AGENT**

The name and address of the Corporation’s registered agent in the District of Columbia is Capitol Corporate Services Inc., 1100 H Street NW, Suite 840, Washington, District of Columbia 20005.

**III. PURPOSES**

A. The Corporation is incorporated as a nonprofit corporation under D.C. Code Title 29, Chapter 4 and shall not have authority to issue capital stock.

B. The Corporation is organized and shall be operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future United States internal revenue law (the “Code”). The specific and primary purpose of the Corporation is to engage in charitable and educational activities within the meaning of Section 501(c)(3) of the Code, including, but not limited to, providing nonpartisan expert analysis and research on current and proposed election-related law.

C. Subject to the limitations set forth in these articles of incorporation, the Corporation shall have and may exercise all of the powers conferred upon nonprofit corporations under the District of Columbia Nonprofit Corporation Act as it presently exists or may hereafter be amended. In furtherance of its corporate purposes, the Corporation may solicit grants and contributions, receive property by gift, devise or bequest, invest or reinvest the same, apply the income and principal thereof, either directly or through contributions to organizations for exempt purposes, and engage in any lawful act or activity for which corporations may be organized under the District of Columbia Nonprofit Corporation Act.

**IV. MEMBERSHIP**

The Corporation shall have members. The conditions of membership shall be provided in the bylaws of the Corporation.

**V. MANAGEMENT**

Except as otherwise provided by law or in the bylaws of the Corporation, the business of the Corporation shall be managed and all of the powers of the Corporation shall be exercised by the board of

directors of the Corporation. The board of directors shall be elected or appointed in the manner provided in the bylaws of the Corporation. Except as otherwise provided by law or in these articles of incorporation, the internal affairs of the Corporation shall be regulated and determined as provided in the bylaws of the Corporation.

## **VI. PERMITTED ACTIVITIES**

A. Notwithstanding any other provision of these articles of incorporation, the Corporation shall not have or exercise any power or authority, or carry on directly or indirectly any activity, (i) not permitted to be exercised or carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Code, or to an extent that would disqualify it from tax exemption under Section 501(c)(3) of the Code, or (ii) not permitted to be exercised or carried on by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code. Except as permitted by law, no substantial part of the activities of the Corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, and the Corporation shall not participate in or intervene in (including the publication or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. The Corporation shall be operated on a nonprofit basis in furtherance of its corporate purposes and shall never be operated for the primary purpose of carrying on a trade or business for profit.

B. Notwithstanding any other provision of these articles of incorporation or other governing instrument of the Corporation, during such period or periods of time, if any, as the Corporation is treated as a private foundation pursuant to Section 509 of the Code: (i) the Corporation's income must be distributed at such time and in such manner so as not to subject the Corporation to tax under Section 4942 of the Code, and (ii) the Corporation is prohibited from (a) engaging in any act of self-dealing (as defined in Section 4941(d) of the Code); (b) retaining any excess business holdings (as defined in Section 4943(c) of the Code) which would subject the Corporation to tax under Section 4943 of the Code; (c) making any investments in such manner so as to subject the Corporation to tax under Section 4944 of the Code; and (d) making any taxable expenditures (as defined in Section 4945(d) of the Code).

## **VII. DEDICATION AND DISSOLUTION**

A. The property of the Corporation is irrevocably dedicated to charitable and educational purposes within the meaning of Section 501(c)(3) of the Code. No part of the net income or assets of the Corporation shall ever inure to the benefit of any director or officer of the Corporation, or any private person, except that the Corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.

B. Upon the dissolution or winding up of the Corporation, the assets of the Corporation remaining after payment, or provision for payment, of all debts and liabilities of the Corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable, educational or scientific purposes and which has established its tax-exempt status under Section 501(c)(3) of the Code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. In no event shall any of such assets be distributed to any director or officer of the Corporation, or any private person.

## **VIII. LIMITATION OF LIABILITY**

To the fullest extent permitted by law as it presently exists or may hereafter be amended, no director

of the Corporation shall be liable to the Corporation for money damages for any action, or any failure to take any action, as a director; provided, however, that such relief from liability shall not apply in any instance where such relief is inconsistent with any provision of the Code applicable to corporations described in Section 501(c)(3) of the Code. No amendment to, modification of or repeal of this Article VIII shall apply to or have any effect on the liability or alleged liability of any director of the Corporation for or with respect to any acts or omissions of such director occurring prior to such amendment.

#### **IX. AMENDMENT**

The Corporation shall have the right, subject to any express provisions or restrictions contained in these articles of incorporation or the bylaws of the Corporation, from time to time, to amend, alter or repeal any provision of these articles of incorporation in any manner now or hereafter provided by law, and all rights and powers of any kind conferred upon a director of the Corporation or any other person by these articles of incorporation or any amendment thereof are conferred subject to such right.

#### **X. INCORPORATOR**

The name and mailing address of the incorporator is James Joseph, 601 Massachusetts Avenue NW, Washington, District of Columbia 20001. The powers of the incorporator shall terminate upon the appointment of the initial directors of the Corporation.

IN WITNESS WHEREOF, I have signed these articles of incorporation and acknowledge the same to be my act.

Date: May 11, 2022



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James P. Joseph, Incorporator

SD Foundation  
EIN: 88-2286627

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**EXHIBIT B**  
**BYLAWS**

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(See attached)

**BYLAWS**  
**OF**  
**SD FOUNDATION**

Adopted by Incorporator  
Approved by Board of Directors  
May 11, 2022

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**BYLAWS  
OF  
SD FOUNDATION**

**I. OFFICES**

- A. **Principal Office and Other Offices.** The principal office of SD Foundation (the “**Corporation**”) shall be located at such place within or without the District of Columbia as shall be fixed from time to time by resolution of the board of directors, and if no place is fixed by the board, such place as shall be fixed by the board chair or the president. The Corporation may also have such other offices within or without the District of Columbia as the board may from time to time determine or as the business of the Corporation may require.
- B. **Registered Agent.** The Corporation shall have and maintain within the District of Columbia a registered agent at such place as shall be fixed from time to time by resolution of the board of directors, and if no place is fixed by the board, such place as shall be fixed by the board chair or the president.

**II. MEMBER**

- A. **Member.** Secure Democracy USA, a District of Columbia nonprofit corporation, shall be the member of the Corporation.
- B. **Powers.** The member of the Corporation shall have the power to appoint directors of the Corporation and to remove directors of the Corporation at any time, with or without cause.
- C. **Successor Members.** The member of the Corporation may appoint a successor or successors who shall serve as the member or members of the Corporation in the event of the resignation or dissolution of the current member. If the member of the Corporation resigns or dissolves without appointing a successor member or members, the board of directors may appoint a new member or members of the Corporation.
- D. **Non-Voting Members.** The board may refer to persons associated with the Corporation who have no voting rights as “members” and adopt policies and procedures for the admission of such persons. Such persons are not “members” within the meaning of the District of Columbia Nonprofit Corporation Act (D.C. Code § 29-401.02(24)).

**III. BOARD OF DIRECTORS**

- A. **Powers.** Except as otherwise provided by law, the articles of incorporation or these bylaws, the business and affairs of the Corporation shall be managed and all corporate powers shall be exercised by or under the direction of its board of directors.
- B. **Number.** The number of directors constituting the board of directors shall be not less than three nor more than fifteen, with the exact number of directors to be fixed within these limits from time to time by the member(s) of the Corporation, provided that no decrease in the number of directors constituting the board shall shorten the term of any director then in office.



- C. **Appointment and Term of Office.** The initial directors shall be the persons appointed by the incorporator and shall serve for the term, if any, designated by the incorporator. Thereafter, directors shall be appointed by the member(s) of the Corporation. Each director shall serve for a term of three years and until the appointment of a successor, or until such director's earlier death, resignation or removal. Directors may be appointed to any number of terms.
- D. **Newly Created Directorships and Vacancies.** Newly created directorships resulting from an increase in the authorized number of directors, and vacancies occurring on the board for any reason, including any vacancy occurring by reason of the death, resignation or removal of a director, may be filled by the member(s) of the Corporation. Each director so appointed shall serve until the next annual meeting of the board and until such director's successor is appointed.
- E. **Removal.** Any director may be removed from the board at any time with or without cause by the member(s) of the Corporation. No reduction of the number of directors constituting the board shall have the effect by itself of removing any director before the expiration of the director's term of office.
- F. **Resignation.** Any director may resign from the board at any time by giving written notice to the member(s), the president or the secretary of the Corporation. Unless otherwise specified in the notice, the resignation shall take effect at the time of receipt by the member(s), the president or the secretary of the Corporation. The acceptance of such resignation shall not be necessary to make it effective.
- G. **Annual and Regular Meetings.** An annual meeting of the board shall be held at such time and place as may be fixed by the board from time to time by resolution at which meeting the board shall appoint directors and officers and transact any other business as shall come before the meeting. Regular meetings of the board shall be held at such times and places as may be fixed by the board from time to time by resolution or as specified in the notice of the meeting.
- H. **Special Meetings.** Special meetings of the board may be held at any time upon the call of the member(s), the president, any two directors, or the sole director in office, in each case at such time and place as shall be fixed by the person or persons calling the meeting, as specified in the notice thereof.
- I. **Place of Meetings; Remote Communication.** Meetings of the board may be held at any place within or outside the District of Columbia that has been designated in the notice of the meeting or, if there is no notice, designated by the member(s) or by resolution of the board. Meetings of the board or any committee thereof may be held by means of telephone conference or other communications equipment by means of which all persons participating in the meeting can hear each other and be heard, and such participation shall constitute presence in person at the meeting.
- J. **Notice of Meetings.** Notice of any special meeting, and of any regular meeting if the time and place are not fixed by board resolution, shall be given to each director. No notice of an annual meeting or a regular meeting shall be required where the time and place of the meetings are fixed by board resolution. Notice, when required, shall be given to each director in person or by telephone, mail, email or other means of electronic transmission and shall be addressed or delivered to each director at his or her address or contact

information as it appears on the records of the Corporation. Notice shall be deemed to have been given when sent, and if by mail, when deposited in the United States mail with prepaid postage thereon. Notice must be given to each director at least three days before the time set for the meeting if by mail and at least twenty-four hours before the time set for the meeting if given personally or by telephone, email or other electronic means. The notice shall state the time and place where the meeting is to be held but need not specify the purpose of the meeting unless required to elsewhere by these bylaws.

- K. **Waiver of Notice.** Whenever notice to directors is required by applicable law, the articles of incorporation or these bylaws, a waiver thereof, in writing signed by, or by electronic transmission by, the director entitled to the notice, whether before or after such notice is required, shall be deemed equivalent to notice. Attendance by a director at a meeting shall constitute a waiver of notice of such meeting except when the director attends a meeting for the express purpose of objecting, at the beginning of the meeting, to the transaction of any business on the ground that the meeting was not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special board or committee meeting need be specified in any waiver of notice.
- L. **Quorum and Action of the Board.** Except as otherwise permitted by applicable law, the articles of incorporation or these bylaws, the presence of a majority of the entire board shall be necessary and sufficient to constitute a quorum for the transaction of business at any meeting of the board of directors. Except as otherwise expressly required by applicable law, the articles of incorporation or these bylaws, the vote 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.
- M. **Adjournment of Meetings.** A majority of the directors present at any meeting of the board of directors, whether or not a quorum is present, may adjourn and reconvene such meeting to another time and place. At least twenty-four hours' notice of any adjourned meeting of the board of directors shall be given to each director whether or not present at the time of the adjournment, if such notice shall be given by one of the means specified in Article III, Section J hereof other than by mail, or at least three days' notice if by mail. Any business may be transacted at an adjourned meeting that might have been transacted at the meeting as originally called.
- N. **Conduct of Meetings.** The board chair, if any, shall preside at all meetings of the board of directors. If the board chair has not been designated by the board of directors or is absent from any meeting of the board, another director selected by the member(s) shall preside at such meeting. If the member(s) are absent from any meeting of the board of directors where a board chair has not been designated, another director selected by the board of directors shall preside at such meeting. The secretary shall act as secretary at each meeting of the board of directors. If the secretary is absent from any meeting of the board of directors, an assistant secretary shall perform the duties of secretary at such meeting; and in the absence from any such meeting of the secretary and all assistant secretaries, the person presiding at the meeting may appoint any person to act as secretary of the meeting.
- O. **Action Without a Meeting.** Unless otherwise restricted by the articles of incorporation or these bylaws, any action required or permitted to be taken at any meeting of the board of directors or any committee thereof may be taken without a meeting if all directors or members of such committee, as the case may be, consent thereto in writing or by electronic transmission, and the writings or electronic transmissions are filed with the minutes of proceedings of the board of directors or committee in accordance with applicable law.

- P. **Compensation of Directors.** The Corporation may, but is not required to, pay reasonable compensation to directors for services rendered to the Corporation as directors. Whether or not compensated, a director may be reimbursed for reasonable expenses incurred in the performance of their duties to the Corporation, in reasonable amounts as approved by the board. A director may receive reasonable compensation for the performance of services provided to the Corporation in any capacity separate from his or her responsibilities as a director when so authorized by the board.

#### IV. COMMITTEES

- A. **Board Committees.** The board of directors may, by majority vote of the directors in office, designate one or more committees of the board, including an executive committee, and appoint or remove the members of any committee of the board. Each board committee shall consist of one or more directors, and only of directors, and serve at the pleasure of the board. Any board committee, to the extent provided by the board establishing the committee, shall have and may exercise all the powers and authority of the board in the management of the business and affairs of the Corporation, except that no such committee shall have the authority to:
1. Approve any action for which applicable law, the articles of incorporation, or these bylaws requires approval by a majority (or higher) vote of the directors in office;
  2. Amend or repeal any resolution of the board which by its express terms is not so amendable or repealable; or,
  3. Approve any merger, reorganization, voluntary dissolution, or disposition of all or substantially all of the assets of the Corporation.

The designation of a board committee and the delegation of authority to a board committee shall not operate to relieve the board or any member thereof of any responsibility imposed by law.

- B. **Alternate Members.** The board of directors may, by a majority vote of the directors in office, designate one or more directors as alternate members of any board committee, who may replace any absent or disqualified member at any board committee meeting. If a member of a committee shall be absent from any meeting, or disqualified from voting at any meeting, the remaining member or members present at the meeting and not disqualified from voting, whether or not such member or members constitute a quorum, may unanimously appoint another member of the board of directors to act at the meeting in the place of any such absent or disqualified member.
- C. **Committee Rules.** Unless the board provides otherwise, at all meetings of board committees, a majority of the then authorized members of the committee shall constitute a quorum for the transaction of business, and the vote of a majority of the members of the committee present at any meeting at which there is a quorum shall be the act of the committee. Unless the board provides otherwise, each board committee may make, alter and repeal rules and procedures for the conduct of its business. In the absence of such rules and procedures, each board committee shall conduct its business in the same manner as the board of directors conducts its business pursuant to Article III hereof. Each board committee shall keep regular minutes of its meetings.

- D. **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. Advisory committees may not exercise the authority of the board to make decisions on behalf of the Corporation but 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.

## V. OFFICERS, EMPLOYEES AND AGENTS

- A. **Positions.** The officers of the Corporation shall consist of a president, a secretary, and a treasurer. The board may from time to time appoint such other officers, including a chair of the board (who must be a director), one or more vice presidents, a chief executive officer, a chief financial officer, and one or more assistant secretaries or assistant treasurers, with such duties, powers, titles and privileges as the board may determine. Any two or more offices may be held by the same person, except for the offices of president and treasurer.
- B. **Election and Term of Office.** The officers of the Corporation shall be elected by the board at the annual meeting of the board, except those appointed in accordance with these bylaws. Each officer shall hold office for the term for which he or she is elected or appointed, or if no term is designated, shall serve at the pleasure of the board, subject to the rights, if any, of an officer under any contract of employment. Each officer shall hold his or her office until such officer's successor is elected and qualified or until such officer's earlier death, resignation or removal. Officers may serve for any number of terms. Except for the board chair and as may otherwise be provided in the resolution of the board choosing an officer, no officer need be a director. All officers shall be subject to the supervision and direction of the board.
- C. **Removal.** Any officer may be removed at any time, with or without cause, by the board or by an officer on whom such power of removal may be conferred by the board, subject to the rights, if any, of an officer under any contract of employment. The election or appointment of an officer shall not of itself create contract rights.
- D. **Resignation.** Any officer may resign at any time by giving written notice to the board chair, the president or the secretary. Unless otherwise specified in the notice, the resignation shall take effect at the time of receipt by the board chair, the president, or the secretary. The acceptance of such resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of the Corporation under any contract to which the officer is a party.
- E. **Vacancies.** A vacancy in any office arising for any reason shall be filled by the board at the next regular or special meeting of the board, or by an officer on whom such power of appointment may be conferred by the board. An officer appointed or elected to fill a vacancy shall hold office for the unexpired term of his or her predecessor in office, if any, and until his or her successor is elected and qualified.
- F. **Board Chair.** The board chair, if any, shall be a director and shall preside at all meetings of the board, and shall exercise and perform such other powers and duties as may from time to time be assigned to the board chair by the board.

- G. **President.** The president shall have the general powers and duties of supervision and management of the Corporation which usually pertain to the office of president and shall perform all such other duties as are properly required of the president by the board. Unless otherwise provided by the board, and subject to executive sessions of meetings where the president and staff are not present, the president shall be entitled to participate in meetings of the board of directors and of board committees but shall not be entitled to vote in his or her capacity as president. If no other person is designated as the chief executive, the president shall, in addition, be the chief executive and shall have the powers and duties described in Article V, Section K of these bylaws.
- H. **Vice President.** Each vice president may be designated by such title as the board may determine, and each such vice president in such order of seniority as may be determined by the board, shall, in the absence or disability of the president perform the duties and exercise the powers of the president. Each vice president also shall have such other powers and perform such duties as usually pertain to the office of vice president or as are properly required of the vice president by the board or the president.
- I. **Secretary.** The secretary shall record, certify and keep, or cause to be kept, the minutes of all meetings and resolutions of the board and its committees. The secretary shall give and serve, or cause to be given and served, all notices and reports as required by law and these bylaws. The secretary shall keep the corporate seal, if any, to sign such instruments as require the seal and his or her signature. The secretary shall keep or cause to be kept the original or a copy of the Corporation's articles of incorporation and bylaws as amended to date. The secretary shall have such other powers and perform such other duties incident to the office of secretary or as may be prescribed by the board or these bylaws.
- J. **Treasurer.** The treasurer shall have the custody of all funds and securities of the Corporation, except as otherwise provided by the board, and shall keep and maintain, or cause to be kept and maintained, full and accurate accounts of all deposits, disbursements, properties and business transactions of the Corporation in books belonging to the Corporation. The treasurer shall deposit, or cause to be deposited, all moneys and other valuable effects in the name and to the credit of the Corporation in such depositories as may be designated by the board, and shall disburse, or cause to be disbursed, the funds of the Corporation as may be ordered by the board. The treasurer shall render to the president and the board, at the annual meeting of the board or upon request, an account of all his or her transactions as treasurer and of the financial condition of the Corporation. The treasurer shall have such other powers and perform such other duties incident to the office of treasurer or as may be prescribed by the board or these bylaws.
- K. **Chief Executive.** Subject to such supervisory powers as may be given by the board to the president, the board may hire a chief executive who shall be the general manager of the Corporation, and subject to the control of the board, shall supervise, direct and control the Corporation's day-to-day activities, business and affairs. The chief executive (who may be referred to as the "chief executive officer" or "executive director") shall be empowered to hire, supervise and fire all of the employees of the Corporation, under such terms and having such job responsibilities as the chief executive shall determine in his or her sole discretion, subject to the rights, if any, of the employee under any contract of employment. The chief executive may delegate his or her responsibilities and powers subject to the control of the board. The chief executive shall have such other powers and duties as may be prescribed by the board or these bylaws. The board may, by resolution, appoint the chief executive as an officer of the Corporation.

- L. **Compensation of Officers.** Any officer of the Corporation is authorized to receive a reasonable salary or other reasonable compensation for services rendered to the Corporation when so authorized by the board or by the committee or person to whom the board has delegated such authority. No officer shall be prohibited from receiving compensation because the officer is also a director of the Corporation as long as such compensation is permitted under Article III, Section P hereof. No person who serves as both a director and as an officer of the Corporation shall be permitted to vote on his or her own salary or other compensation as an officer.
- M. **Employees and Other Agents.** The board may from time to time appoint such employees and other agents as it shall deem necessary, each of whom shall have such authority and perform such duties as the board may from time to time determine. To the fullest extent allowed by law, the board may delegate to any employee or agent any powers possessed by the board and may prescribe their respective title, terms of office, authorities and duties.
- N. **Compensation of Employees and Other Agents.** Any employee or agent of the Corporation is authorized to receive a reasonable salary or other reasonable compensation for services rendered to the Corporation when so authorized by the board of directors or by the committee or person to whom the board has delegated such authority.

## VI. INDEMNIFICATION AND INSURANCE

- A. **Indemnification.** Subject to Article VI, Section D hereof, the Corporation shall indemnify and hold harmless to the fullest extent permitted by applicable law as it presently exists or may hereafter be amended, any person who was or is made or is threatened to be made a party or is otherwise involved in any action, suit, or proceeding, whether civil, criminal, administrative or investigative (a “**Proceeding**”), by reason of the fact that he or she, or a person for whom he or she is the legal representative, is or was a director, officer, employee, or agent of the Corporation or, while a director, officer, employee, or agent of the Corporation, is or was serving at the request of the Corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, enterprise or nonprofit entity, including service with respect to employee benefit plans, against all liability and loss suffered and expenses (including attorneys’ fees) actually and reasonably incurred by such person. Notwithstanding the preceding sentence, the Corporation shall be required to indemnify a person in connection with a Proceeding (or part thereof) commenced by such person only if the commencement of such Proceeding (or part thereof) by the person was authorized in the specific case by the board of directors.
- B. **Advancement of Expenses.** Subject to Article VI, Section D hereof, the Corporation shall pay the expenses (including attorneys’ fees) actually and reasonably incurred by a director, officer, employee, or agent of the Corporation in defending any Proceeding in advance of its final disposition, upon receipt of an undertaking by or on behalf of such person to repay all amounts advanced if it shall ultimately be determined by final judicial decision from which there is no further right to appeal that such person is not entitled to be indemnified for such expenses under this Article or otherwise. Payment of such expenses actually and reasonably incurred by such person, may be made by the Corporation, subject to such terms and conditions as the Corporation in its discretion deems appropriate.
- C. **Non-Exclusivity of Rights.** The rights conferred on any person by this Article VI will not be exclusive of any other right which such person may have or hereafter acquire under any statute, provision of the articles of incorporation, these bylaws, agreement, vote of

disinterested directors, or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding office. The Corporation is specifically authorized to enter into individual contracts with any or all of its directors, officers, employees, or agents respecting indemnification and advances, to the fullest extent not prohibited by applicable law.

- D. **Certain Limitations on Indemnification.** Notwithstanding any other provision of these bylaws, in no case shall the Corporation indemnify, reimburse, or insure any person for any taxes imposed on such individual under Chapter 42 of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future United States internal revenue law, or in any instance where such indemnification, reimbursement or insurance is inconsistent with any provision of the Code applicable to corporations described in Section 501(c)(3) of the Code. In addition, the Corporation's obligation, if any, to indemnify any person who was or is serving at its request as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, enterprise or nonprofit entity shall be reduced by any amount such person may collect as indemnification from such other corporation, partnership, joint venture, trust, enterprise or nonprofit entity.
- E. **Insurance.** The Corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, or agent of the Corporation, or is or was serving at the request of Corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, enterprise, or nonprofit entity against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify him or her against such liability under applicable law.
- F. **Amendment, Repeal or Modification.** Any amendment, repeal or modification of this Article VI shall not adversely affect any right or protection hereunder of any person in respect of any act or omission occurring prior to the time of such repeal or modification.

## VII. GENERAL PROVISIONS

- A. **Contracts and Instruments.** The board may authorize any officer, employee or agent of the Corporation to enter into any contract, to execute and deliver any instrument, or to sign checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness in the name of and on behalf of the Corporation. Such authority may be general or may be confined to specific instances. Unless so authorized, no officer, employee or agent shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount. No instrument required to be signed by more than one officer may be signed by one person in more than one capacity.
- B. **Books and Records.** The Corporation shall keep correct and complete books and records of the activities and transactions of the Corporation, including a minute book, which shall contain copies of the articles of incorporation and these bylaws as amended to date, all resolutions of the board and board committees and all minutes of meetings of the board and board committees, and a current list of the directors and officers of the Corporation. Any records administered by or on behalf of the Corporation in the regular course of its business may be maintained on any information storage device, method or one or more electronic networks or databases, provided that the records so kept can be converted into clearly legible paper form within a reasonable time. The Corporation shall so convert any

records so kept upon the request of any person entitled to inspect such records pursuant to applicable law or these bylaws.

- C. **Rights of Inspection.** Each director shall have the right at any reasonable time to inspect the books, records, documents of every kind, and physical properties of the Corporation and each of its subsidiaries. The inspection may be made in person or by the director's agent or attorney. The right of inspection includes the right to copy and make extracts of documents.

## VIII. AMENDMENTS

- A. **Amendment of Articles of Incorporation.** The board may adopt, amend or repeal provisions in the articles of incorporation of the Corporation by a majority vote of the directors in office, provided that such action shall be authorized at a duly called and held meeting of the board for which written notice of such meeting, setting forth the proposed alteration, is given in accordance with the notice provisions for special meetings set forth herein, unless such notice is waived in accordance with these bylaws.
- B. **Amendment of Bylaws.** The board may adopt, amend or repeal bylaws of the Corporation by a majority vote of the directors in office, provided that such action shall be authorized at a duly called and held meeting of the board for which written notice of such meeting, setting forth the proposed alteration, is given in accordance with the notice provisions for special meetings set forth herein, unless such notice is waived in accordance with these bylaws.

## IX. GOVERNING LAW AND CONSTRUCTION

In all matters not specified in these bylaws, or in the event these bylaws shall not comply with applicable law, the District of Columbia Nonprofit Corporation Act (D.C. Code Title 29 Chapter 4) as then in effect shall apply. All references to statutes, regulations and laws shall include any future statutes, regulations and laws that replace those referenced. References in these bylaws to the Corporation's articles of incorporation shall include all amendments thereto or changes thereof unless specifically provided otherwise by these bylaws. Whenever these bylaws may conflict with the Corporation's articles of incorporation, such conflict shall be resolved in favor of the articles of incorporation.



SD Foundation  
EIN: 88-2286627

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**EXHIBIT C**  
**FORM 2848 POWER OF ATTORNEY**

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(See attached)

## Power of Attorney and Declaration of Representative

**For IRS Use Only**

Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date        /        /

▶ Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**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 <b>SD Foundation</b> 601 Massachusetts Avenue NW Washington, DC 20001	Taxpayer identification number(s) <b>88-2286627</b> <hr/> Daytime telephone number      Plan number (if applicable)
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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 <b>James P. Joseph</b> 601 Massachusetts Avenue NW Washington, DC 20001 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. <u>2605-45103R</u> PTIN <u>P01495452</u> Telephone No. <u>202-942-5355</u> Fax No. <u>202-942-5999</u> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address <b>Sarah Jane Bever-Chritton</b> 601 Massachusetts Avenue NW Washington, DC 20001 <b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/>	CAF No. <u>0314-84745R</u> PTIN <u>P0244558</u> Telephone No. <u>202-942-5652</u> Fax No. <u>202-942-5999</u> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  ( <b>Note:</b> 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  ( <b>Note:</b> 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 exemption under Section 501(c)(3)	Form 1023	2022-2024

**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.**


8.17.22
President  
 \_\_\_\_\_  
 Signature Date Title (if applicable)

Brina Milikowsky SD Foundation  
 \_\_\_\_\_  
 Print name Print name of taxpayer from line 1 if other than individual

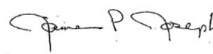

**Part II Declaration of Representative**

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	DC	421321		8/17/22
a	DC	1722715		8/17/22

**EXHIBIT D**  
**SUPPLEMENTAL RESPONSES TO FORM 1023**

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**Part IV, Line 1. Description of Activities.**

SD Foundation<sup>1</sup> (the “Organization”) is a nonprofit organization organized and operated solely for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (the “Code”).<sup>2</sup> The specific and primary purpose of the Organization is to engage in charitable and educational activities within the meaning of section 501(c)(3) of the Code, including, but not limited to, providing nonpartisan expert analysis and research on current and proposed election-related law.

**A. Background**

“Whenever the people are well informed, they can be trusted with their own government; that whenever things get so far wrong as to attract their notice, they may be relied on to set them to rights.”

Thomas Jefferson to Richard Price, January 8, 1789

As a veritable tidal wave of state legislation on voting rights and election administration sweeps through the country, it can prove challenging for the voting public to stay informed about their most important civic duty. To help close this gap, SD Foundation is a nonpartisan organization that, by educating the public with its expert analysis and research on state-level voting legislation and current law, aims to create a more inclusive democracy and protect elections administration from partisan interference. The Organization’s legislative analysis will cover such legislation in all 50 states and the District of Columbia. The Organization will also provide in-depth analysis of the impact this legislation has on voters across the political spectrum and commission nonpartisan public opinion research about voting rights. Finally, the Organization plans to support similar charitable efforts by other organizations.

**B. Description of the Organization’s Activities**

The Organization’s officers, employees, volunteers and contractors will conduct the following activities under the supervision of its board of directors in order to further the Organization’s tax-exempt purposes. In its initial operations, the Organization expects to primarily conduct its activities in the District of Columbia, though it may expand its activities to other locations at a later date.

The Organization anticipates that it will allocate its total time and overall expenses to the activities described below as follows: 50% to providing updated information about and original

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<sup>1</sup> SD Foundation will be applying to use the name “Voting Rights Lab” in the District of Columbia.

<sup>2</sup> Unless otherwise noted, all references to “sections” in this application are to sections of the U.S. Internal Revenue Code of 1986, as amended, and to the Treasury Regulations thereunder.

research on state voting legislation and law; 20% to commissioning nonpartisan public opinion research about voting rights, and 30% to supporting other organizations' similar charitable efforts, including at the state level. Except as otherwise noted above, the Organization expects that each activity will be primarily funded by grants, contributions and donations to the Organization.

### **1. Providing updated information about and original research on state voting legislation and law**

Scores of newly passed or recently proposed legislation on voting rights and election administration are transforming our democracy. The Organization will track this shifting landscape in real time, documenting both policies that restrict or expand voting access and policies that may interfere with the nonpartisan administration of our elections. This information will help voters make sense of these changes—both on a policy-level, and as they may impact their personal voting behavior.

While the Organization's work will cover the breadth of proposed changes—tracking all 50 states and the District of Columbia—it will also go “deep” on these important topics. The Organization will do this by providing expert legislative analysis explaining the substance of proposed legislation, and by conducting original research to understand the impact of such legislation on voters across the political spectrum. The Organization's nonpartisan work will help keep the public abreast of the swift changes affecting voting access and election administration across the country.

The Organization will track laws and proposed legislation in the following areas:

- **Interference with nonpartisan election administration:** The Organization will track legislation that would strip power from elections professionals and instead transfer administration to partisan actors, interfere with the certification of election results, criminalize election administrators, or create new burdens on the election system. These bills or laws may decrease confidence in elections and make it more difficult to administer fair, impartial, and accurate elections.
- **Voter registration:** The Organization will track registration deadlines and the availability of innovative policies such as same-day and automatic voter registration.
- **Proof of citizenship:** Proof of citizenship laws require people to provide documentary proof of citizenship, such as a birth certificate or passport, in order to register to vote. A federal appeals court recently held that Kansas's proof of citizenship law was unconstitutional, but states still consider similar legislation every year. The Organization will track the proposal of similar laws across the country.
- **Voting by mail:** The Organization will track the nationwide landscape regarding absentee voting eligibility, vote-by-mail elections, verification and correction of mail ballots, and permanent absentee voter lists. This information is key in educating the public about how they may participate in elections in their state.
- **Voting in person:** Rules about when and where voters can cast a ballot in person—and what the in-person voting process entails—vary widely from state to state. The

Organization will track laws that govern the availability of early voting, the selection of Election Day polling locations, and the in-person voting process in every state.

- **Voter ID:** Most states ask voters to show some form of ID before they can cast their ballots, but the accepted documents and procedures vary dramatically across states. For instance, some states require photo ID, while some allow alternate forms of identification, such as a utility bill. States also vary widely in how they address the ballots of those who do not have ID, or who forget to bring their ID to the polls. The Organization will track these differences across states and any changes to the requirements over time.

## **2. Commissioning nonpartisan public opinion research about voting rights**

The Organization will commission nonpartisan public opinion research on voting rights. This will help the Organization in its own research, as it works to better understand the public's opinions and depth of knowledge. The Organization will also make the results of such research publicly available in order to raise awareness of voting rights, and to help educate voters, academics, journalists, and other members of the public understand the public's opinions.

## **3. Supporting other organizations' similar charitable efforts, including on the state level**

The Organization plans to support other entities' charitable work in spreading nonpartisan messaging about the importance of voting rights. The Organization will support entities engaged in nationwide messaging, and, because most voting law is passed at the state level, those doing such charitable work at the state-level. The Organization may grant funds to such organizations to supplement their financial capacity or provide in-kind support by assisting such organizations with their strategic communications and research. In doing so, the Organization will support other entities' nonpartisan endeavors that are consistent with the Organization's purposes under section 501(c)(3) of the Code.

## **C. Description of the Organization's Tax-Exempt Purposes**

The Organization qualifies as an organization exempt from federal income tax under section 501(c)(3) of the Code. An organization is exempt from taxation under section 501(c)(3) if it is organized and operated for one or more exempt purposes under section 501(c)(3), including charitable, educational or scientific purposes.<sup>3</sup> Based on its current and intended activities, the Organization qualifies under section 501(c)(3) as a charitable and educational organization that, by providing nonpartisan expert analysis on election-related law, will defend human and civil rights secured by law and instruct to the public on subjects useful to the individual and beneficial to the community.

### **1. Charitable Purposes**

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<sup>3</sup> I.R.C. § 501(c)(3); Treas. Reg. § 1.501(c)(3)-1.

A “charitable” purpose within the meaning of section 501(c)(3) is used in its generally accepted legal sense and is not limited to interpretations under section 501(c)(3). The concept of what is charitable varies with the time, place and needs of a particular community. However, common to all definitions of charity is the concept of broad public benefit. Charitable activity includes relief of the poor and distressed or of the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments or works; lessening the burdens of government; and promotion of social welfare by organizations designed to accomplish any of the above purposes, or to lessen neighborhood tensions, eliminate prejudice and discrimination, defend human and civil rights secured by law, or combat community deterioration and juvenile delinquency.<sup>4</sup>

The fact that an organization, in carrying out its primary purpose, advocates social or civic changes or presents opinion on controversial issues with the intent of shaping public opinion or creating public sentiment to an acceptance of its views does not preclude an organization from qualifying under section 501(c)(3), so long as the organization does not participate or intervene, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office, and so long as no substantial part of the organization’s activities consists of attempting to influence legislation by propaganda or otherwise.<sup>5</sup>

The Organization’s work to track current and proposed voting law and provide nonpartisan information about voting rights to the public serves charitable purposes by defending the civil right to vote, which is secured by law.

## 2. Educational Purposes

An “educational” purpose within the meaning of section 501(c)(3) relates to the instruction or training of the individual for the purpose of improving or developing his or her capabilities, or the instruction of the public on subjects useful to the individual and beneficial to the community. An organization may be educational even though it advocates a particular position or viewpoint so long as it presents a sufficiently full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion. On the other hand, an organization is not educational if its principal function is the mere presentation of unsupported opinion.<sup>6</sup>

The Organization’s activities will serve educational purposes by instructing the public about voting rights and law, which are useful to the individual and beneficial to the community.

### **Part IV, Questions 6-6a. Attempts to Influence Legislation.**

The Organization may conduct direct lobbying and grassroots lobbying to advocate for changes in legislation at the federal, state and local levels in the U.S. to influence policy areas

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<sup>4</sup> Treas. Reg. § 1.501(c)(3)-1(d)(2).

<sup>5</sup> Treas. Reg. §§ 1.501(c)(3)-1(c)(3), 1.501(c)(3)-1(d)(2).

<sup>6</sup> Treas. Reg. § 1.501(c)(3)-1(d)(3).

that are important to the Organization's mission. The Organization will comply at all times with the lobbying limits applicable to section 501(c)(3) public charities under the Code and Treasury Regulations. The Organization will also comply with other laws, rules or regulations applicable to such lobbying activity at the federal, state or local level, including any reporting, disclosure or expenditure requirements under such laws, rules or regulations.

The Organization will file Form 5768 to elect to have its lobbying activities measured under the section 501(h) expenditure test. The Organization will conduct its lobbying activities at all times within the limits of the section 501(h) expenditure test, including the separate limits for grassroots lobbying activity and total lobbying activity.

**Part IV, Line 7. Intellectual Property.**

The Organization will own and may seek intellectual property protection over its name, marks, published materials and other work product. If the Organization decides to allow others to use its intellectual property or charge fees for its use, it will do so pursuant to a license agreement negotiated and approved by the Organization. If the Organization charges fees for use of its intellectual property, it will charge any such fees in amounts not to exceed a fair market valuation of the intellectual property. The Organization will use and license its intellectual property in furtherance of its tax-exempt mission and in accordance with policies approved by the Organization's board of directors from time to time.

**Part IV, Line 9. Grants to Organizations.**

*Lines 9-9a.* The Organization may make grants to organizations from time to time to support activities and projects that further the Organization's exempt purposes. Grant recipients may include 501(c)(3) organizations, other types of exempt organizations, and non-exempt organizations. The Organization will select grant recipients based on the recipient's ability to accomplish the purposes of the grant and further the Organization's programmatic goals.

The Organization may require a proposal, application, agreement or other documentation for a particular grant, but the need for such documentation will depend primarily on the purpose of the grant and the type of grant recipient. The grant agreement will set forth the terms under which the grant will operate, including the purpose, amount and term of the grant, the grantee's obligation to use the grant funds solely for approved purposes, the grantee's reporting and recordkeeping requirements, and the Organization's right to withhold or recover grant funds if the grantee does not comply with the terms of the grant. Depending on the purpose of the grant and the type of grant recipient, the Organization may exercise expenditure responsibility; the grantee may be required to provide periodic reports to the Organization documenting how it used the grant funds, and to make other relevant documents, records or information available for the Organization's inspection on request. The Organization may take additional steps to ensure that grant funds are being used for approved purposes, which may include audits of grantees, site visits by Organization personnel, or compliance checks by impartial experts, among other measures. The grantee will be required to repay or return to the Organization any grant funds not used for approved purposes.



The Organization will keep records of its grant activities, which may include information about grantees and their nonprofit or tax-exempt status (as applicable), a description of each grant (including the purpose, amount and payment schedule for each grant), copies of grant agreements, grant letters, grant proposals, grant applications and related documentation, copies of grant reports and other materials provided by grantees, and records of any correspondence, check-ins, interviews, site visits or other communications with grantees.

At this time, the Organization has not made grants to any organizations or identified any organizations as potential grant recipients. If a potential grant recipient has an existing relationship with the Organization or any of its directors, officers or employees, that relationship will need to be disclosed and managed in accordance with the Organization's conflict of interest policy to ensure that neither the Organization nor any of its directors, officers or employees engages in any impermissible conflict of interest transaction.

**Part IV, Line 16. Fundraising.**

The Organization may engage in fundraising activities which will include solicitations for gifts and grants from government agencies, as well as foundations, nonprofit groups, universities, corporate sponsors, philanthropists, and the general public. The Organization will engage in fundraising activities nationwide.

## **Part V. Compensation and Other Financial Arrangements.**

### **Part V, Line 2. Conflict of Interest Policy.**

The Organization has a conflict of interest policy that requires directors, officers, key employees and other designated individuals to disclose if they have a personal interest or relationship in a transaction involving the Organization, whether directly or indirectly through a family member, controlled entity or business or investment relationship. Any individual with a personal interest or relationship in a transaction involving the Organization must be recused from the discussions and approval for that transaction. The transaction must be reviewed by disinterested persons who do not have a personal interest in the transaction under review, and such disinterested persons may approve the transaction after determining that the terms are fair and reasonable to the Organization. The Organization may also consider whether there are alternative transactions or arrangements that are reasonably available under the circumstances that do not present a potential conflict of interest.

### **Part V, Question 4. Transactions with Individuals or Organizations.**

Other than (a) agreements with officers, employees or contractors to provide services to the Organization in their respective capacities as officers, employees or contractors, and (b) the provisions in the Organization's resource-sharing agreement with Secure Democracy USA (described below in Part V, Question 5), the Organization does not and does not intend to purchase or sell any goods, services or assets from or to: (i) any of its officers, directors or trustees, (ii) any family members of its officers, directors or trustees, (iii) any organizations in which any of its 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) its highest compensated employees, or (v) its highest compensated independent contractors.

If the Organization decides to engage in any such transaction, it will evaluate the transaction to ensure the terms are fair and reasonable to the Organization and in the Organization's best interests. The Organization will investigate alternatives to the transaction to determine whether any more favorable alternative is reasonably available to the Organization. The Organization will ensure that it pays no more than fair market value or is paid at least fair market value for such goods, services or assets.

The Organization will approve any such transaction in accordance with its conflict of interest policy. Any individual with a financial interest in the transaction will be recused from the Organization's discussion and voting on the transaction, after the individual discloses all material terms of his or her financial interest in the transaction. The transaction must be approved by disinterested members of the Organization's board of directors or a duly authorized committee designated to address conflicts of interest.

**Part V, Question 5. Agreements with Individuals or Organizations.**

The Organization has a formal affiliation with Secure Democracy USA, a related 501(c)(4) nonprofit corporation. The relationship between the Organization and Secure Democracy USA will be structured pursuant to a resource-sharing agreement, which will be executed in substantially the form attached here as Exhibit F. The Organization will ensure that (i) it pays no more than fair market value for goods and services it receives from Secure Democracy USA, and (ii) it is paid at least fair market value for any goods and services it provides to Secure Democracy USA. The Organization will conduct all of its activities in accordance with its operation under section 501(c)(3) of the Code and will terminate its participation in the resource-sharing agreement immediately if it determines that its participation jeopardizes its ability to do so.

The Organization's resource-sharing agreement with Secure Democracy USA, along with any other agreement the Organization may enter into with (i) any of its officers, directors or trustees, (ii) any family members of its officers, directors or trustees, (iii) any organizations in which any of its 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) its highest compensated employees, or (v) its highest compensated independent contractors, has been thoroughly evaluated to ensure that the terms are fair and reasonable to the Organization and in the Organization's best interests. The Organization will approve the resource-sharing agreement, and any other such agreement, in accordance with its conflict of interest policy.

**Part VI. Financial Data.**

**Part VI, Section A. Statement of Revenue and Expenses.**

The Organization's three-year budget (including the current year and two future years) is provided in Part VI, Section A of the application, and itemized data as required by the budget is provided below.

Line 15: Contributions, Gifts, Grants, and Similar Amounts Paid Out

<b>Type of Expense</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Grants to entities conducting similar charitable work as the Organization	\$1,400,000	\$1,400,000	\$1,400,000

Line 23: Any Expense Not Otherwise Classified

<b>Type of Expense</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Policy and research consultant fees	\$950,000	\$950,000	\$950,000
Data tracking consultant fees	\$50,000	\$50,000	\$50,000
Reimbursement to Secure Democracy USA pursuant to resource-sharing agreement	\$250,000	\$500,000	\$500,000
<b>Subtotal</b>	<b>\$1,250,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>

**SUCCESSOR ORGANIZATION - FORM 1023, SCHEDULE G**

**Schedule G, Question 1. Predecessor Organization.**

**New Venture Fund**  
1828 L Street NW, Ste 300A  
Washington, DC 20036  
EIN: 20-5806345

Founded in October 2006, the New Venture Fund (“NVF”) is a 501(c)(3) public charitable organization dedicated to supporting innovative and effective public interest projects. The organization currently manages programs, provides fiscal sponsorship to nonprofit organizations, and coordinates grants programs. NVF supports a range of public interest projects, the majority of which focus on conservation, global development and health, and education. NVF has also managed programs focused on civic engagement, economic policy, disaster recovery, and music and the arts.

**Schedule G, Question 2. Governance of Organization.**

The members of the board of directors of New Venture Fund are Adam Eichberg, Daryn Dodson, Harry W. Drucker, Thomas Gibian, Katherine Miller, and Vatsala Pathy. Their address is 1828 L Street NW, Suite 300A, Washington, DC 20036.

**Schedule G, Question 3a. Relationship to Predecessor Organization.**

Until recently, the Organization was a fiscally sponsored project of New Venture Fund. The Organization will conduct similar activities as an independent organization.

**Schedule G, Question 5. Assets Transferred from Predecessor Organization.**

New Venture Fund has transferred or will transfer the following assets to the Organization pursuant to their separation; the transfer is not a sale. Under the entities’ separation agreement, must use the transferred assets in furtherance of its charitable and educational purposes. The Organization may not use the transferred assets to participate in political activity.

<b>Asset</b>	<b>Valuation</b>	<b>Amount</b>
Computers and IT equipment	Estimated FMV	\$29,000
Grant funds received from third-party donors	Actual cash value	\$2,805,000
Cash on hand	Actual cash value	\$2,000,000
Domain names, websites, State Voting Rights tracker, donor lists, and other intellectual property specific to the Organization	Estimate based on investment of staff time to develop expertise and analysis, value of donor lists, etc.	\$15,000,000
<b>Total transferred</b>		<b>\$19,834,000</b>

**Schedule G, Question 6. Liabilities Transferred from Predecessor Organization.**

While the Organization does not have a for-profit predecessor organization, its former fiscal sponsor, New Venture Fund, has transferred or will transfer the contractual obligations reflected in the below chart to the Organization pursuant to their separation agreement. For each person or company contracted with (each, a “Contractor” in the chart below), the amounts potentially owed (the “Consulting Fee Cap” and “Expenses Cap”) was negotiated with the relevant Contractor. The “Current Fee Balance” and “Expenses Balance” columns reflect the amount that is actually owed and has been charged by the Contractor for their services under the contract thus far.

<b>Contractor</b>	<b>Contract Period</b>	<b>Consulting Fee Cap</b>	<b>Current Fee Balance</b>	<b>Expenses Cap</b>	<b>Expenses Balance</b>
Green Room Speakers	2/5/2021 - 6/30/2022	\$6,000	\$4,200	\$ -	\$ -
Cision US Inc.	7/1/2021 - 6/30/2022	\$ -	\$ -	\$6,672	\$ -
Tower Road Consulting LLC	1/1 to 6/30/2022	\$72,000	\$51,000	\$500	\$500
Alexander Lee	4/1 to 6/30 2022	\$42,500	\$42,500	\$ -	\$ -
Erin Kate Ryan	4/1/2021 - 7/31/2022	\$150,000	\$18,050	\$ -	\$ -
Frameshift LLC	1/31 to 7/31/2022	\$150,000	\$ -	\$ -	\$ -
Phone2Action	8/1/2021 - 8/1/2022	\$7,500	\$1,275	\$ -	\$ -
Political Information Center Network	11/29/2021 - 11/28/2022	\$12,000	\$6,000	\$ -	\$ -
Left Hand Strategies Corp	All of 2022	\$309,000	\$222,718	\$3,000	\$1,476
Erin Grunze	All of 2022	\$40,000	\$30,715	\$5,000	\$5,000
Emily Duong Grasser	1/23/2022 - 12/31/2022	\$20,000	\$17,272	\$ -	\$ -
Perry Udem LLC	1/23/2022 - 12/31/2022	\$ 173,501	\$87,426	\$ -	\$ -
The Movement Cooperative	2/12/2022 - 4/12/2023	\$82,500	\$61,875	\$ -	\$ -
Salesforce.org	10/19/2021 - 10/18/2024	\$ -	\$ -	\$113,400	\$73,332

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**EXHIBIT E**  
**SIGNATURE PAGE TO FORM 1023**

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**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.

Date:

9.17.22

By:



Name: Brina Milikowsky

Title: Director & President

SD Foundation  
EIN: 88-2286627

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**EXHIBIT F**  
**RESOURCE-SHARING AGREEMENT**

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## RESOURCE SHARING AND REIMBURSEMENT AGREEMENT

This **RESOURCE SHARING AND REIMBURSEMENT AGREEMENT** (this “**Agreement**”) is made and entered into as of \_\_\_\_ (the “**Effective Date**”), by and between SD Foundation, a District of Columbia nonprofit corporation organized and operated for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (the “**Code**”) and Secure Democracy USA, a District of Columbia nonprofit corporation organized and operated for social welfare purposes within the meaning of section 501(c)(4) of the Code (each a “**Party**”, and collectively the “**Parties**”).

### **RECITALS**

**WHEREAS**, SD Foundation is exempt from taxation under section 501(a) of the Code, as an organization described in section 501(c)(3) of the Code, and a publicly supported organization described in section 509(a)(1) of the Code;

**WHEREAS**, Secure Democracy USA is organized and operated for social welfare purposes and is exempt from taxation under section 501(a) of the Code as an organization described in section 501(c)(4) of the Code;

**WHEREAS**, recognizing their compatible missions, the Parties have determined that it is to their mutual best interest and furthers their respective tax exempt purposes to avoid duplicative expenses and conduct their operations in an efficient manner, including through the sharing of employees, assets, or facilities (collectively, such shared employees, assets or facilities, the “**Resources**”) deemed beneficial to both their respective tax exempt activities;

**WHEREAS**, the Parties agree to make every effort to safeguard each Party’s tax status, and that no Party’s employees, facilities and resources shall be used to engage in the other Party’s programs and activities without adequate compensation; and

**WHEREAS**, the procedures provided in this Agreement are intended to ensure that each Party has absolute discretion and control over the disposition of its resources and assets for its own activities and that each Party’s activities and programs are attributable only to the respective Party.

**NOW THEREFORE**, in consideration of the foregoing and the mutual covenants and agreements contained in this Agreement and for good and valuable consideration, the receipt, adequacy and sufficiency of which are acknowledged, the Parties agree as follows:

#### **I. Sharing and Calculating Resource Costs.**

**A. Agreement to Make Resources Available.** During the Term of this Agreement, each Party shall make their respective Resources available to the other Party. Each Party shall be referred to herein as a “**Resource Provider**” to the extent such Party is making its Resources available to the other Party, and as a “**Resource Recipient**” to the extent such Party is utilizing Resources made available by the other Party.

**B. Resources Standards.** Each Resource Provider shall make the applicable Resources available, on a reasonable basis, to the Resource Recipient (a) to the extent such Resources are not otherwise being used by the Resource Provider; (b) in substantially the same manner and at substantially the same level as if such Resources were being utilized by the Resource Provider in the ordinary course of business; and (c) in compliance with the policies and procedures of the Resource Recipient that are made known to the Resource Provider in advance in writing. The Resource Recipient shall have dominion and control over the Resources while being used by the Resource Recipient and shall use such Resources for their intended purposes in compliance with all legal requirements. Notwithstanding the forgoing, to the extent that the Resources utilized by the Resource Recipient include services performed by individuals otherwise employed by the Resource Provider, (a) such individuals shall be considered employees of the Resource Recipient while performing such services, and (b) the Resource Provider shall be considered the “common paymaster” for purposes of the Code, including, without limitation Treasury Regulation section 31.3121(s)-1.

**C. Calculation of Payment for Employee Salaries and Fringe Benefits.** The Resource Recipient’s payment for services of Resource Provider’s employees shall be based on the proportion of the costs of the Resource Provider’s personnel that is expended on behalf of the Resource Recipient, as determined in accordance with time-sheets or other reasonable contemporaneous documentation prepared by the Resource Provider’s employees.

**D. Facilities, Equipment and Supplies.** Employees of the Resource Provider made available to the Resource Recipient may use office space, office supplies, office equipment and furniture, and similar items of the Resource Provider described in the attached Schedule A (“**Overhead**”). The Resource Recipient shall pay the Resource Provider its share of expenses related to Overhead (“**Overhead Costs**”), which shall be calculated by multiplying the Resource Provider’s total Overhead Costs by the percentage obtained by dividing the total program staff hours charged to the Resource Recipient’s activities by the total number of hours worked by the Resource Provider’s program staff. The Parties shall update Schedule A (it, and Schedule B, each a “**Resource Schedule**”) whenever circumstances merit.

**E. Direct Costs of Use of Certain Office Resources.** Direct costs shall be allocated based on the percentage of use by each Party. Such costs shall include the expenses listed on the attached Schedule B, as from time to time updated by the Parties.

**F. Use of Vendors.** To the extent that the Resource Provider retains third-party vendors for the provision of goods and services for the benefit of the Resource Recipient, the Resource Recipient will pay the Resource Provider the direct costs of the goods and services associated with third-party vendors and provided to the Resource Recipient as specified in Schedule B. In each instance, the Parties shall confirm in writing in advance of using the vendor’s services, (1) that the proposed use by the Resource Recipient is permissible under the vendor agreement and (2) the Parties’ agreement on the method of allocating the costs of such use and of billing the Resource Recipient for the associated costs.

## **II. Billing and Payment**

**A. Invoices.** The Resource Provider shall prepare and deliver a detailed invoice to the Resource Recipient that states: (1) in the case of services, the staff that performed the services, the total time expended or method of allocation, and the total reimbursable cost for such services, and (2) in the case of other costs, including overhead and direct costs, a description of the cost, the amount or extent of the use, and the total reimbursable cost.

**B. Payment.** The Resource Recipient shall reimburse the Resource Provider within sixty (60) days after receiving an invoice. If the Resource Recipient has questions about an invoice or believes that an invoice is not accurate or complete, the Resource Recipient shall pay all amounts that are not in dispute and pay all remaining amounts within (10) days of resolving any questions or dispute if the initial 60-day period has elapsed or by the end of the initial 60-day period, whichever is later.

**C. Sole Responsibility for Employees.** The Resource Provider shall bear sole responsibility for (1) compensating its employees in accordance with its wage and benefit plans and all applicable labor laws, and (2) payment of all applicable taxes, payroll deductions and other similar items, including but not limited to federal and state withholding taxes, workers' compensation and unemployment insurance. The Parties shall work together to ensure that any and all federal, state and local taxes are paid.

**D. Overtime.** The Resource Provider, shall be responsible for aggregating the total hours worked during each period for all of its employees, regardless of whether all or a portion of the pay period is spent working on behalf of the Resource Recipient and shall be responsible for meeting any overtime obligations under applicable law; provided however that the Resource Recipient shall reimburse the Resource Provider for its applicable share of such costs in accordance with this Agreement.

## **III. Review of Agreement and Allocation Method**

**A. Annual Review.** Within ninety (90) days of the end of each fiscal year, the Parties shall conduct a review of this Agreement and the current cost allocation for services and costs for the prior fiscal year to determine if any modifications are necessary.

**B. Disputes over Cost Allocation.** If at any time the Resource Provider concludes that the allocation of costs under this Agreement is inconsistent with or could jeopardize its tax-exempt status, it may choose, in its sole discretion, to take steps to address the circumstances. Any dispute over the allocation of costs shall be resolved through good faith negotiations as agreed to by the Parties. In the event that an independent accounting firm reasonably determines that the value of such cost allocation constitutes less than "fair market value" pursuant to Treasury Regulation section 56.4911-3(c)(3)(A), or if the Internal Revenue Service ("IRS") determines that the value of such cost allocation constitutes less than "fair market value" pursuant to Treasury Regulation section 56.4911-3(c)(3)(A), the Resource Recipient shall pay the Resource Provider the difference between the amounts paid and the determined

fair market value, and any associated penalties and interest.

#### IV. Confidentiality

**A. Confidentiality Obligations.** Each Party hereto (a **“Receiving Party”**) acknowledges that it and its directors, officers, employees, contractors, agents, donors and advisors (collectively, **“Representatives”**) may, in the course of making available or utilizing Resources, as applicable, be exposed to or acquire information, whether or not marked, designated or otherwise identified as “confidential”, in any medium or form, that is proprietary, confidential, non-public, personal and/or sensitive to the other Party or certain of its Representatives (a **“Disclosing Party”**). Any and all such information of any form obtained by a Receiving Party or its Representatives shall be deemed to be the confidential and proprietary information of the Disclosing Party and is hereinafter collectively referred to as **“Confidential Information.”** The Receiving Party shall hold Confidential Information of the Disclosing Party in strict confidence and shall not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give or disclose such information to any third party, or use such information for any purposes whatsoever other than as necessary in order to perform its obligations or exercise its rights pursuant to this Agreement, and may only disclose such Confidential Information to its Representatives who have a need to know such information and have been advised of their obligations to keep such information confidential. Each Party shall be responsible for breach of this Agreement by any of such Party’s Representatives. Without limiting the definition of “Confidential Information”, (i) any data or other information or content of a Resource Recipient or any of its Representatives that (a) is created, collected, generated or processed in connection with the utilization of Resources by such Resource Recipient, or (b) is otherwise contained in, resides in, stored on or may otherwise be accessed through any database, application, platform, program or other software or electronic system provided or otherwise made available by or on behalf of the Resource Provider; and (ii) all Deliverables (as defined in Section V.A) provided to each Resource Recipient shall be Confidential Information of such Resource Recipient.

**B. Exclusions.** Confidential Information shall exclude all information that the Receiving Party can demonstrate (a) is at the time of disclosure, or thereafter becomes, a part of the public domain through no act or omission of the Receiving Party or any of its Representatives; (b) is lawfully obtained by the Receiving Party from a third party without restriction on use or disclosure or breach of such third party’s fiduciary or other obligations of confidentiality, from and after it is so obtained; (c) is independently developed by the Receiving Party without use of Confidential Information of the Disclosing Party; or (d) is required by law to be disclosed, but only to the extent and for the purposes of such required disclosure, and only if the Receiving Party gives prior notice of such required disclosure to the Disclosing Party and cooperates with the Disclosing Party on request to obtain a protective order or otherwise limit the disclosure.

**C. Notice of Possible Disclosure.** The Receiving Party shall promptly advise the Disclosing Party in the event the Receiving Party learns or has reason to believe that any person who has had access to Confidential Information has violated or intends to violate the terms of this Article IV and the Receiving Party shall at its expense cooperate with the Disclosing Party

in seeking injunctive or other equitable relief against any such person.

**D. Return of Information.** Upon the termination or expiration of this Agreement, or earlier upon request, the Receiving Party shall promptly deliver to the Disclosing Party, or at the Disclosing Party's option, destroy all (or, if requested, a portion) of the Disclosing Party's Confidential Information in the Receiving Party's possession, whether such Confidential Information is in tangible (hard copy) or intangible (electronic) form. If such Confidential Information is destroyed, the Receiving Party shall promptly provide a written certification of such destruction to the Disclosing Party.

**E. Enforcement.** The Parties agree that any breach of this Article IV shall cause irreparable damage to the Disclosing Party, the full extent of the Disclosing Party's damages shall be impossible to ascertain, monetary damages shall not be an adequate remedy for the Disclosing Party, and the Disclosing Party shall be entitled to enforce this Agreement to prevent a breach or threatened breach of this Agreement by a preliminary or permanent injunction or other equitable relief, without the necessity of proving actual damages or of posting bond or security, which the Receiving Party expressly waives.

## **V. Intellectual Property**

**A. Ownership of Deliverables.** For the avoidance of doubt, each Resource Provider shall own all right, title and interest in and to the documents, work product, materials and other deliverables prepared with respect to such Resource Recipient utilizing the Resources of the Resource Provider (collectively, "**Deliverables**"), including all patent, copyright, trademark, trade secret and other intellectual property and proprietary rights therein. To the extent that ownership of any Deliverables does not automatically vest in the Resource Recipient, the Resource Provider hereby assigns (and shall cause its employees, consultants, agents and other representatives to assign) to the Resource Recipient all right, title and interest in and to such Deliverables. Upon the Resource Recipient's reasonable request, the Resource Provider shall execute any additional documents and take any other actions that are necessary to confirm or otherwise perfect the foregoing assignment.

**B. Use of Pre-Existing Resource Provider Work Product.** The Parties acknowledge that during the Term of this Agreement, a Resource Provider may provide or otherwise make available to the Resource Recipient tools, data, information, materials, methods, ideas, concepts, knowhow, techniques, and software that have been developed by, or are otherwise owned by, Resource Provider prior to the Effective Date, or that are developed by or are otherwise owned by, Resource Provider after the Effective Date and independent of any Resources Schedule pursuant to which such Resource Provider is obligated to provide Deliverables to the Resource Recipient (collectively, "**Pre-Existing Resource Provider Work Product**"). Each Party in its capacity as Resource Provider shall retain, and nothing contained in this Agreement shall affect, its ownership of such Party's Pre-Existing Resource Provider Work Product. To the extent, if any, that a Resource Recipient requires a license under any Pre- Existing Resource Provider Work Product in order to use or to practice any Deliverable for its intended purpose, the applicable Resource Provider hereby grants to the Resource Recipient a non-exclusive, royalty-free license to use and to practice such Pre-Existing

Resource Provider Work Product for such purpose.

**C. Resource Provider Representation and Warranty.** Each Party in its capacity as Resource Provider represents and warrants that it has all rights necessary to make available its Resources for the creation of the Deliverables and any Pre-Existing Resource Provider Work Product, and the Deliverables and any Pre-Existing Resource Provider Work Product, when used in accordance with any applicable terms and conditions, shall not infringe, misappropriate or otherwise violate the intellectual property rights of a third party.

**D. License to Marks.** Each Party's respective corporate or trade names, trademarks, service marks, brand names, logos, label designs, product identification, artwork, domain names, social media handles or other intellectual property (collectively, "Marks") shall remain the exclusive property of the applicable Party. Subject to terms and conditions of this Agreement and such usage guidelines as made available by the applicable Resource Recipient from time-to-time, each Party (in its capacity as a Resource Recipient) hereby grants to the other Party (in its capacity as a Resource Provider) the limited, non-exclusive, fully paid up right and license to use its Marks during the Term solely for the uses permissible pursuant to this Agreement.

## **VI. Record-Keeping**

Each Party shall keep records related to the obligations required under this Agreement for a minimum of seven (7) years or such other period agreed to by the Parties. Each Party shall make all books, ledgers, accounts, files, computer records and personnel records involved in performing activities under this Agreement available at reasonable times and upon advance notice to the other party, its auditors, or legal counsel to determine compliance with this Agreement.

## **VII. Term and Termination**

**A. Term.** This Agreement shall be effective as of the Effective Date and shall continue indefinitely, or until earlier superseded by a subsequent agreement or until one of the Parties terminates the Agreement as provided under Section VII.C.

**B. Termination of Resources.** Each Party may terminate for any or no reason any one or more Resource(s), either in its capacity as Resource Provider or Resource Recipient, upon sixty (60) days prior written notice to the other Party.

**C. Termination of Agreement.** Either Party may terminate this Agreement (a) for any or no reason upon sixty (60) days written notice to the other Party; (b) if the other Party materially breaches this Agreement and fails to cure such breach within thirty (30) days of receipt of written notice thereof; (c) if the other Party (1) files a petition in bankruptcy, (2) becomes or is declared insolvent, or becomes the subject of any proceedings not dismissed within sixty (60) days related to its liquidation, insolvency or the appointment of a receiver, (3) makes an assignment on behalf of all or substantially all of its creditors, or (4) takes any

corporate action for its winding up or dissolution; or (d) immediately if either Party determines that its participation in this Agreement jeopardizes its tax-exempt status under section 501(a) of the Code, as an organization described in sections 501(c)(3) or 501(c)(4) of the Code. Within thirty (30) days after the effective date of termination, the Resource Provider shall present an invoice to the Resource Recipient for all costs incurred by the Resource Recipient prior to termination that require reimbursement.

**D. Effect of Termination or Expiration.**

i. Upon termination or expiration of this Agreement, all rights and obligations of the Parties shall terminate, except for the provisions of Article I, Sections C and D; Article II (with respect to any payments due by either Party as of the effective date of termination or expiration); Article III; Article IV; Article V; Article VI; Article VII; and Article VIII, all of which shall survive any termination or expiration of this Agreement, as shall any other provisions that by their nature or express terms survive such termination or expiration.

ii. Unless otherwise agreed to by the Parties, upon expiration or termination of this Agreement for any reason, or termination of the utilization of any Resource, (1) the Resource Provider shall transfer to the Resource Recipient all records, accounts, information and files, including those in computer-readable form, with respect to the applicable terminated Resource(s) within thirty (30) days of such expiration, termination, or removal; (2) the Resource Provider shall have no further obligation to provide the applicable terminated Resource(s); and (3) the Resource Recipient shall have no obligation to pay any future compensation relating to such Resource(s) (other than for Resources made available in accordance with the terms of this Agreement and utilized by the Resource Recipient prior to the date of such expiration or termination). Further, provided, that the Resource Provider may retain all personnel records and other records related to such applicable terminated Resource(s) and this Agreement that Resource Provider is required by applicable law to retain in its possession (in which case the Resource Provider shall provide copies of such retained information to the Resource Recipient).

**VIII. Miscellaneous**

**A. Indemnification.** Each Party shall indemnify, hold harmless, and, at the other Party's request, defend the other Party, its affiliates, and their respective officers, directors, managers, employees, agents and representatives (each, an "**Indemnitee**") from and against any and all losses, claims, demands, costs, damages, liabilities, expenses of any nature (including reasonable attorneys' fees and disbursements), judgments, fines, settlements and other amounts (collectively, "**Losses**") arising from any and all claims, demands, actions, suits or proceedings, whether civil, criminal, administrative or investigative (collectively, "**Claims**"), in which an Indemnitee was involved or may be involved, or threatened to be involved, as a party or otherwise, arising out of (1) any breach the Party of, or act or omission of the Party relating to, this Agreement (except to the extent such Losses are due to the gross negligence or willful misconduct of the other Party) or (2) a breach of any of the Party's

covenants, representations or warranties herein.

**B. Application of Conflict of Interest Policies.** This Agreement has been approved by the Boards of Directors of both Parties in accordance with the policies and procedures set forth in their respective conflict of interest policies (each, a “**Conflict of Interest Policy**”), which policies are in compliance with IRS standards. Pursuant to each Conflict of Interest Policy, if the Board of Directors of either Party determines that a “Covered Person” has a “Financial Interest” in this Agreement (as those terms are defined in the Conflict of Interest Policy), then such Covered Person shall not be permitted to exercise any of the rights, responsibilities or authority held by either Party under this Agreement.

**C. Notices.** All notices and other communications required or permitted to be given under this Agreement shall be in writing and shall be considered given and delivered when personally delivered, or when delivered by United States mail or when sent by e-mail with a copy sent via United States mail, properly addressed to the other Party.

To SD Foundation: SD Foundation  
611 Pennsylvania Avenue SE, Suite 206  
Washington, DC 20003  
Attention: Brina Milikowsky, President

To Secure Democracy USA: Secure Democracy USA  
611 Pennsylvania Avenue SE, Suite 206  
Washington, DC 20003  
Attention: Zack Silk, Treasurer

**D. Governing Law.** This Agreement shall be interpreted and construed in accordance with the laws of the District of Columbia without reference to principles of conflict of laws.

**E. Entire Agreement.** This Agreement, including all Schedules, constitutes the entire agreement of the Parties with respect to the subject matter of this Agreement and shall supersede and render null and void all prior and contemporaneous agreements between the Parties with respect to such subject matter.

**F. Amendments and Assignment.** Except as otherwise provided, this Agreement may be amended in writing by mutual agreement of the Parties. This Agreement may not be assigned by either Party.

**G. Severability.** If any term or provision of this Agreement is rendered invalid or unenforceable by any valid law or by any duly promulgated regulation, or declared null and void by any court of competent jurisdiction, such term or provision shall be restated in accordance with applicable law to best reflect to the intentions of the Parties, and the remaining provisions of this Agreement shall remain in full force and effect.



**H. Waiver.** No failure by a Party to insist upon the strict performance of any covenant, agreement, term or condition of this Agreement, shall constitute a waiver of any such breach of such covenant, agreement, term or condition unless in writing and signed by the Party granting the waiver. No waiver of any breach shall affect or alter this Agreement, but each and every covenant, agreement, term and condition of this Agreement shall continue in full force and effect.

**I. Counterparts.** This Agreement may be signed in counterparts, and each counterpart shall have the same force and effect as an original and shall constitute an effective, binding agreement on the part of each of the undersigned. This Agreement may be executed by facsimile or electronic (pdf) signature, and a facsimile or electronic (pdf) signature shall constitute an original for all purposes.

[Remainder of page intentionally left blank; signature page follows.]

**IN WITNESS WHEREOF**, the Parties have duly executed this Agreement effective as of the date specified herein.

**SD Foundation**

Brina Milikowsky, President

Signature:

Date:

**Secure Democracy USA**

Zach Silk, Treasurer

Signature:

Date:

## **SCHEDULE A**

### **OVERHEAD COSTS**

(To be reviewed and revised as necessary)

- Website maintenance
- Payroll services
- Legal, accounting and auditing services
- IT services
- Membership dues
- Postage & shipping
- Supplies
- Equipment rental & maintenance
- Bank & finance fees
- Office space rent
- Real estate taxes
- Storage
- Cleaning
- Insurance
- Utilities
- Internet
- Telephone
- Depreciation

## **SCHEDULE B**

### **DIRECT COSTS**

(To be reviewed and revised as necessary)

- Subscriptions
- Data access use
- Independent contractors
- Travel of employees and contractors
- Printing
- Generic out-of-pocket expenses