

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

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form1023 for instructions and the latest information.

Note: If exempt status is approved, this application will be open for public inspection.

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

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

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document) BOLD TOAD FOUNDATION			b Care of Name (if applicable)		
c Mailing Address (Number, street and room/suite) 8 THE GREEN 21625		d City DOVER		e Country United States	
f State Delaware		g Zip Code + 4 19901-0000	h Foreign Province (or State)		i Foreign Postal Code
2 Employer Identification Number 42-1972933		3 Month Tax Year Ends DECEMBER		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) ANTHONY ELISEUSON	
5 Contact Telephone Number [REDACTED]			6 Fax Number (optional)		7 User Fee Submitted \$600.00

8 Organization's Website (if available): www.boldtoad.org

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

First Name: ANTHONY		Last Name: ELISEUSON		Title: DIRECTOR AND PRESIDENT	
Mailing Address: 8 THE GREEN 21625			City: DOVER		
State (or Province): DE			Zip Code (or Foreign Postal Code): 19901		
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):			Zip Code (or Foreign Postal Code):		
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):			Zip Code (or Foreign Postal Code):		
First Name:		Last Name:		Title:	
Mailing Address:			City:		
State (or Province):			Zip Code (or Foreign Postal Code):		
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)

04/01/2026

- 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.

Delaware

- 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):

Article III of Certificate of Incorporation

- 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.

Article VII of Certificate of Incorporation

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?

Current Activities

1. Development and Piloting of a Nonprofit Compliance Tool (approximately half of activity)

a. Bold Toad is developing a nonprofit compliance tool, currently available at app.boldtoad.org, designed to help small nonprofit organizations understand and manage federal and state regulatory compliance obligations, including tasks such as tracking filing deadlines, understanding governance requirements, and organizing the information needed for annual filings. The tool is available to a limited pilot group for evaluation and refinement. Bold Toad intends to evaluate whether to expand access based on pilot results, operational sustainability, and the public benefit demonstrated during the pilot phase.

b. Anthony Eliseuson, Bold Toad's sole director and officer, conducts the development and operational activity. Technical development is assisted by AI coding tools. Bold Toad has no employees, contractors, or volunteers other than Mr. Eliseuson.

c. Bold Toad operates from Mr. Eliseuson's residence in Orland Park, Illinois. The tool is web-based and accessible to users nationwide via the internet.

d. Approximately half of Bold Toad's operational time.

e. Bold Toad is funded through contributions from Mr. Eliseuson. Approximately half of operating expenses, including a proportionate share of domain registration, web hosting, and related software and infrastructure costs, are allocated to this activity.

f. Developing and making available a software tool that reduces the operational and compliance burden faced by small nonprofit organizations strengthens the capacity and efficiency of the nonprofit sector. By lowering the cost and complexity of regulatory compliance, the tool allows small nonprofits to redirect resources toward their own charitable programs.

2. Development of Additional Nonprofit Technology Tools (approximately half of activity)

a. Bold Toad develops additional AI-powered technology tools designed to help nonprofit organizations be more effective, efficient, and impactful in carrying out their charitable purposes, including by reducing the software and technology overhead associated with charitable activities. This work includes identifying recurring operational problems in the nonprofit sector, evaluating whether those problems are amenable to technology-based solutions, and building prototypes to test potential approaches. Bold Toad expects tools developed through this work will be refined and made available to nonprofits, as has occurred with app.boldtoad.org.

b. Anthony Eliseuson, Bold Toad's sole director and officer. Technical development is assisted by AI coding tools.

c. From Mr. Eliseuson's residence in Orland Park, Illinois. Tools are web-based and accessible to nonprofit users nationwide via the internet.

d. Approximately half of Bold Toad's operational time.

e. Bold Toad is funded through contributions from Mr. Eliseuson. Approximately half of operating expenses, including a proportionate share of domain, hosting, software, and related infrastructure costs, are allocated to this activity.

f. Developing AI-powered tools that reduce the software and technology burden on charitable organizations, and that make capabilities otherwise available only to well-resourced nonprofits accessible to smaller organizations, strengthens the operational capacity of the nonprofit sector. The resulting tools allow nonprofit organizations to devote more resources to their own charitable programs rather than operational overhead.

Planned Activities

Bold Toad's planned activities are a continuation and expansion of the work described above. Bold Toad plans to continue developing and refining app.boldtoad.org, including evaluating expanded availability beyond the current pilot group. Bold Toad plans to continue developing additional AI-powered technology tools addressing other operational and compliance needs of nonprofit organizations. Bold Toad plans to make the tools it develops available to nonprofits on terms that further its charitable mission, whether at no cost, at cost, or on such other terms as the Board of Directors determines are consistent with financial sustainability.

Past Activities

Bold Toad was incorporated on April 1, 2026. On April 20, 2026, by written consent, the sole director adopted bylaws, elected the initial officers, and adopted a Conflict of Interest Policy. Bold Toad has developed the organization's website at boldtoad.org and has undertaken initial development of the nonprofit compliance tool available at app.boldtoad.org.

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

Bold Toad may, from time to time, engage in limited activities to advocate for improvements to federal and state laws and regulations governing nonprofit compliance, governance, and operations, where such improvements would strengthen the capacity and efficiency of nonprofit organizations consistent with Bold Toad's exempt purpose. Bold Toad has no specific legislative activities planned at this time. Any such activities, if undertaken, will be insubstantial in relation to Bold Toad's overall charitable activities.

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

Bold Toad owns the copyright in software and materials it develops, including the code underlying app.boldtoad.org. All intellectual property is owned by the organization. No director, officer, employee, or related party holds any ownership interest in Bold Toad's intellectual property or derives personal financial benefit from it. Bold Toad's software tools are currently made available to nonprofit users via the internet without charge. Bold Toad may in the future make tools available at no cost, at cost, or on other terms determined by the Board of Directors to be consistent with its charitable purpose. Bold Toad may seek formal legal protection for its intellectual property, including copyrights, trademarks, and patents, and may release code under open-source licenses. All intellectual property remains owned by Bold Toad and is used exclusively to further its exempt purposes. Bold Toad's Bylaws (Article VI, Section 6.2) prohibit transfer of intellectual property to related parties.

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

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

Part IV Your Activities (continued)

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

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

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

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

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

Part IV Your Activities (continued)

- 9f** Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. Yes No

- 9g** When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. Yes No

- 9h** Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

- 9i** Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

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

- 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 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

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

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

Part V Compensation and Other Financial Arrangements (continued)

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

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

Part VI Financial Data

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

Part VI Financial Data (continued)

A. Statement of Revenues and Expenses

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
		From: 04/01/2026 To: 12/31/2026	From: 01/01/2027 To: 12/31/2027	From: 01/01/2028 To: 12/31/2028	From: __/__/____ To: __/__/____
1 Gifts, grants, and contributions received (do not include unusual grants)	\$2,000.	\$2,500.	\$2,500.		
2 Membership fees received	\$0.	\$0.	\$0.		
3 Gross investment income	\$0.	\$0.	\$0.		
4 Net unrelated business income	\$0.	\$0.	\$0.		
5 Taxes levied for your benefit	\$0.	\$0.	\$0.		
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	\$0.	\$0.	\$0.		
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)	\$0.	\$0.	\$0.		
8 Total of lines 1 through 7	\$2,000.	\$2,500.	\$2,500.	\$0.	\$0.
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)	\$0.	\$0.	\$0.		
10 Total of lines 8 and 9	\$2,000.	\$2,500.	\$2,500.	\$0.	\$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)	\$0.	\$0.	\$0.		
12 Unusual grants (provide an itemized list below)	\$0.	\$0.	\$0.		
13 Total Revenue (add lines 10 through 12)	\$2,000.	\$2,500.	\$2,500.	\$0.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses	\$0.	\$0.	\$0.		
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)	\$0.	\$0.	\$0.		
16 Disbursements to or for the benefit of members (provide an itemized list below)	\$0.	\$0.	\$0.		
17 Compensation of officers, directors, and trustees	\$0.	\$0.	\$0.		
18 Other salaries and wages	\$0.	\$0.	\$0.		
19 Interest expense	\$0.	\$0.	\$0.		
20 Occupancy (rent, utilities, etc.)	\$270.	\$360.	\$360.		
21 Depreciation and depletion	\$0.	\$0.	\$0.		
22 Professional fees	\$0.	\$0.	\$0.		
23 Any expense not otherwise classified, such as program services (provide an itemized list below)	\$1,730.	\$2,140.	\$2,140.		
24 Total Expenses (add lines 14 through 23)	\$2,000.	\$2,500.	\$2,500.	\$0.	\$0.

25 Itemized financial data

Line 1: All contributions are from Anthony Eliseuson, the sole director of Bold Toad Foundation. Bold Toad has not solicited or received contributions from other sources. Line 20: Occupancy consists of Bold Toad's principal office service at 8 The Green, Dover, Delaware (360 dollars annually, prorated to 270 dollars for the nine-month period in 2026). Line 23: Other expenses consist of the 600 dollar IRS Form 1023 user fee (2026 only), Delaware registered agent fees, Delaware annual report and franchise tax, Illinois charitable registration fees, domain registrations for boldtoad.org and app.boldtoad.org, web hosting and related infrastructure costs, and technology and software costs associated with development and operation of Bold Toad's technology tools.

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)		Year End: 12/31/2026
Assets		
1	Cash	\$0.
2	Accounts receivable, net	\$0.
3	Inventories	\$0.
4	Bonds and notes receivable (provide an itemized list below)	\$0.
5	Corporate stocks (provide an itemized list below)	\$0.
6	Loans receivable (provide an itemized list below)	\$0.
7	Other investments (provide an itemized list below)	\$0.
8	Depreciable assets (provide an itemized list below)	\$0.
9	Land	\$0.
10	Other assets (provide an itemized list below)	\$0.
11	Total Assets (add lines 1 through 10)	\$0.
Liabilities		
12	Accounts payable	\$0.
13	Contributions, gifts, grants, etc. payable	\$0.
14	Mortgages and notes payable (provide an itemized list below)	\$0.
15	Other liabilities (provide an itemized list below)	\$0.
16	Total Liabilities (add lines 12 through 15)	\$0.
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$0.
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$0.

19 Itemized financial data

Part VII Foundation Classification

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

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

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

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

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

- 1b** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? 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.

Anthony Eliseuson

(Type name of signer)

DIRECTOR AND PRESIDENT

(Type title or authority of signer)

04/23/2026

(Date)

Upload checklist:

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

Schedule A. Churches

- 1 Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs. Yes No

- 2 Do you have a literature of your own? If "Yes," describe your literature. Yes No

- 3 Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. Yes No

- 4 Describe your religious hierarchy or ecclesiastical government.

- 5 Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. Yes No

- 6 Do you have a form of worship? If "Yes," describe your form of worship. Yes No

- 7 Do you have regularly scheduled religious services? If "Yes," describe the nature of the services. Yes No

- 7a What is the average attendance at your regularly scheduled religious services?

- 8 Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services. Yes No

Schedule A. Churches (continued)

- 9** Do you have an established congregation or other regular membership group? If "No," continue to Line 10. Yes No
- 9a** How many members do you have?
- 9b** Do you have a process by which an individual becomes a member? If "Yes," describe the process. Yes No
-
- 9c** Do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have. Yes No
-
- 9d** May your members be associated with another denomination or church? Yes No
- 9e** Are all of your members part of the same family? Yes No
- 10** Do you conduct baptisms, weddings, funerals, or other religious rites? Yes No
- 11** Do you have a school for the religious instruction of the young? Yes No
- 12** Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study. Yes No
-
- 13** Do you have schools for the preparation of your ordained ministers or religious leaders? Yes No
- 14** Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. Yes No
-
- 15** Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain. Yes No
-

Schedule B. Schools, Colleges, and Universities

- 1** Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? Yes No
- 2** Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3. Yes No

2a Select the best description(s) of your school:

- Elementary school
- Secondary school
- Charter school
- College or university
- Technical school
- Other school (describe)

- 3** Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. Yes No

- 4** Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located? Yes No

- 5** Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. Yes No

- 6** Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. Yes No

Information Required by Revenue Procedure 75-50 as Modified by Revenue Procedure 2019-22

- 7** Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? Yes No

State where the policy is located or if adopted by resolution of your governing body.

- 8** Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9. Yes No

- 8a** By checking this box, you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.

Schedule B. Schools, Colleges, and Universities *(continued)*

9 Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: Yes No
 a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10.

9a By checking this box, you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260.

10 Do or will you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully. Yes No

11 Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	0	0	0	0

12 In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

Check here if you will not provide any loans or scholarships to students.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	\$0.	\$0.	0	0	\$0.	\$0.

Schedule B. Schools, Colleges, and Universities *(continued)*

- 13** List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

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- 14** Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain.

 Yes No

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- 15** Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain.

 Yes No

--

Schedule C. Hospitals and Medical Research Organizations

- 1** Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2. Yes No

- 1a** Name the hospitals with which you have a relationship and describe the relationship.

- 1b** List your assets showing their fair market value and the portion of your assets directly devoted to medical research.

Do not complete the remainder of Schedule C.

- 2** Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? If "Yes," explain. Yes No

Do not complete the remainder of Schedule C.

- 3** Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. Yes No

Schedule C. Hospitals and Medical Research Organizations (continued)

- 4** Do you or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain. Yes No

- 5** Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6. Yes No

- 5a** Are you a specialty hospital or would emergency services be duplicative based on your region or locality? Yes No

- 6** Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community. Yes No

- 7** Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. Yes No

- 8** Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. Yes No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

- 9** Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10. Yes No

- 9a** List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

- 10** Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule C. Yes No

- 10a** Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain. Yes No

- 10b** Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain. Yes No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

- 10c** Do you both (1) limit amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under your FAP to not more than amounts generally billed to individuals who have insurance covering such care, and (2) prohibit use of gross charges as required by section 501(r)(5)? If "No," explain. Yes No

- 10d** Do you make reasonable efforts to determine whether an individual is FAP-eligible before engaging in extraordinary collection actions as required by section 501(r)(6)? If "No," explain. Yes No

Schedule D. Section 509(a)(3) Supporting Organizations

1 List the names, addresses, and EINs of the organizations you support.

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2 Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3.

Yes No

2a Are your supported organizations tax exempt under section 501(c)(4), 501(c)(5), or 501(c)(6) and do your supported organizations meet the public support test under section 509(a)(2)? If "No," explain how each organization you support is a public charity under section 509(a)(1) or 509(a)(2).

Yes No

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3 Which of the following describes your relationship with your supported organization(s)?

A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)

Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)

One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

4 Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

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Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

- 5** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) with respect to you or persons who have a family or business relationship with any disqualified persons appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. Yes No

- 6** Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. Yes No

- 7** Does your organizing document specify your supported organization(s) by name? Yes No
If "Yes" and you selected Type I above, continue to Line 8.
If "Yes," and you selected Type II, do not complete the rest of Schedule D.
If "No" and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 8.

- 7a** Does your organizing document name a similar purpose or charitable class of beneficiaries as to your supported organization(s)? If "No," amend your organizing document to specify your supported organization(s) by name, purpose, or class or you will not meet the organizational test and need to reconsider your requested public charity classification. Yes No

If you selected Type II above, do not complete the rest of Schedule D.

- 8** Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by, any person who controls any of your supported organizations? If "Yes," explain. Yes No

If you selected Type I above, do not complete the rest of Schedule D.

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

- 9** Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain. Yes No

- 10** In each taxable year, do you or will you provide each of your supported organizations with (a) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (b) a copy of your most recently filed Form 990-series return or notice, and (c) a copy of your governing documents? If "No," explain. Yes No

- 11** Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain. Yes No

- 12** Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s). If "Yes," explain and do not complete the rest of Schedule D. Yes No

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

13 Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your non-exempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain.

Yes No

13a How much do you contribute annually to each supported organization?

13b What is the total annual revenue of each supported organization?

13c Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain.

Yes No

Schedule E. Effective Date

- 1** Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Line 2. Yes No

- 1a** Revenue Procedure 2014-11, 2014-1 C.B. 411, provides procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.

Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Do not complete the rest of Schedule E.

Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application. Do not complete the rest of Schedule E.

- 2** Generally, if you did not file Form 1023 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

Check this box if you accept the submission date as the effective date of your exempt status. Do not complete the rest of Schedule E.

Check this box if you are requesting an earlier effective date than the submission date.

- 2a** Explain why you did not file Form 1023 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1023 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule F. Low-Income Housing

- 1** Describe each facility including the type of facility, whether you own or lease the facility, how many residents it can accommodate, the current number of residents, and whether the residents purchase or rent housing from you.

- 2** Describe who qualifies for your housing in terms of income levels or other criteria and explain how you select residents.

- 3** Do you meet the safe harbor requirements outlined in Revenue Procedure 96-32, 1996-1 C.B. 717, which provides guidelines for providing low-income housing that will be treated as charitable, including for each project that (a) at least 75 percent of the units are occupied by residents that qualify as low-income and (b) either at least 20 percent of the units are occupied by residents that also meet the very low-income limit for the area or 40 percent of the units are occupied by residents that also do not exceed 120 percent of the area's very low-income limit, and less than 25 percent of the units are provided at market rates to persons who have incomes in excess of the low-income limit? Yes No

- 4** Is your housing affordable to low-income residents? If "Yes," describe how your housing is made affordable to low-income residents. Yes No

- 5** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. Yes No

Schedule F. Low-Income Housing *(continued)*

6 In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. Yes No

7 Do you provide social services to residents? If "Yes," describe these services. Yes No

8 Do you participate in any government housing programs? If "Yes," describe these programs. Yes No

Schedule G. Successors to Other Organizations

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

- 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).

- 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.

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

- 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

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I Public charities and private foundations complete lines 1 through 8 of this section.**

- 1** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain. Yes No

- 3** Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

- 4** Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)

- 5** Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

- 6** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

- 7** How do you determine who is on the selection committee for the awards made under your program?

- 8** Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections?

 Yes No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)

Section II Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.

- 1** As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? Yes No

If "No," do not complete the rest of Schedule H.

- 1a** Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

- 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution
- 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

- 2** Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? Yes No

- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 2? Yes No

- 4** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? Yes No

If "No," do not complete the rest of Schedule H.

- 5** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? Yes No

- 6** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7. Yes No

- 6a** Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No

- 7** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? Yes No

If "No," do not complete the rest of Schedule H.

- 7a** Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No

If "Yes," do not complete the rest of Schedule H.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (continued)

7b Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule H.

Yes No

7c Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 7a and 7b.

Yes No



State of Delaware

SECRETARY OF STATE
 DIVISION OF CORPORATIONS
 P.O. BOX 898
 DOVER, DELAWARE 19903

90207307
 ANTHONY ELISEUSON
 8 THE GREEN
 #21625
 DOVER, DE 19901

04-15-2026

DESCRIPTION	AMOUNT
10571742 - BOLD TOAD FOUNDATION 0102 Non-Stock Corporation	
<i>Incorporation Fee</i>	\$15.00
<i>Receiving/Indexing</i>	\$25.00
<i>Surcharge Assessment-Kent County</i>	\$6.00
<i>Page Assessment-Kent County</i>	\$36.00
<i>Data Entry Fee</i>	\$5.00
<i>Court Municipality Fee, Dover</i>	\$40.00
TOTAL CHARGES	\$127.00
TOTAL PAYMENTS	\$127.00
BALANCE	\$0.00

CERTIFICATE OF INCORPORATION
OF
BOLD TOAD FOUNDATION
(A Delaware Nonstock Corporation)

The undersigned, acting as incorporator of a corporation under the General Corporation Law of the State of Delaware (the “DGCL”), adopts the following Certificate of Incorporation and certifies:

ARTICLE I
NAME

The name of the corporation is Bold Toad Foundation (the “Corporation”).

ARTICLE II
REGISTERED OFFICE AND AGENT

The address of the Corporation’s registered office in the State of Delaware is 8 The Green, STE B, in the City of Dover, County of Kent, Delaware 19901. The name of its registered agent at such address is Northwest Registered Agent Service, Inc.

ARTICLE III
PURPOSE

The Corporation is organized exclusively for charitable, educational, and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States internal revenue law (the “Code”), including but not limited to advancing charitable, educational, and scientific purposes including by developing and providing technology tools, educational resources, and technical and other assistance that strengthen the capacity and efficiency of nonprofit organizations to fulfill their charitable missions in the public interest.

The Corporation shall be a nonprofit corporation.

Notwithstanding any other provision of this Certificate, the Corporation shall not carry on any activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Code or by a corporation contributions to which are deductible under Section 170(c)(2) of the Code.

ARTICLE IV
NONSTOCK CORPORATION

The Corporation shall be a nonstock corporation, shall not issue shares of capital stock, and shall have no authority to issue capital stock.

**ARTICLE V
NO MEMBERS**

The Corporation shall have no members. Any action which would otherwise by law require approval or vote of members shall require only the approval or vote of the Board of Directors. The Board of Directors shall exercise all rights, powers, and privileges that would otherwise be conferred upon members under the Delaware General Corporation Law applicable to nonstock corporations.

**ARTICLE VI
GOVERNING BODY**

The business and affairs of the Corporation shall be managed by or under the direction of a Board of Directors. The number, qualifications, terms of office, manner of election, and powers and duties of the directors shall be as provided in the Bylaws. The initial Board of Directors shall consist of one (1) director. The name and mailing address of the person who is to serve as the initial director is:

Anthony Eliseuson
8 The Green #21625
Dover, DE 19901

**ARTICLE VII
DISSOLUTION**

Upon the dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code, or the 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. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

**ARTICLE VIII
LIMITATION OF LIABILITY**

To the fullest extent permitted by the DGCL as it now exists or as it may hereafter be amended, no director of the Corporation shall be personally liable to the Corporation for monetary damages for breach of fiduciary duty as a director.

**ARTICLE IX
INDEMNIFICATION**

The Corporation shall indemnify and hold harmless, to the fullest extent permitted by the DGCL as it now exists or as it 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 by reason of the fact that such person is or was a director or officer of the Corporation or, while a director or officer 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, or other enterprise.

**ARTICLE X
AMENDMENT**

The Corporation reserves the right to amend, alter, change, or repeal any provision contained in this Certificate of Incorporation in the manner now or hereafter prescribed by statute.

**ARTICLE XI
INCORPORATOR**

The name and mailing address of the incorporator is:

Anthony Eliseuson
8 The Green #21625
Dover, Delaware 19901

IN WITNESS WHEREOF, the undersigned, being the incorporator hereinbefore named, has executed this Certificate of Incorporation this 1st day of April, 2026.



Anthony Eliseuson, Incorporator

BYLAWS OF BOLD TOAD FOUNDATION

(A Delaware Nonstock Corporation)

Adopted: April 1, 2026

ARTICLE I

NAME AND OFFICES

Section 1.1. Name. The name of the corporation is Bold Toad Foundation (the “Corporation”).

Section 1.2. Principal Office. The principal office of the Corporation shall be located at such place as the Board of Directors shall from time to time designate. The Corporation may also have offices at such other places as the Board of Directors may from time to time determine or as the activities of the Corporation may require.

Section 1.3. Registered Office and Agent. The Corporation shall maintain a registered office and a registered agent in the State of Delaware as required by law. The registered agent and the address of the registered office may be changed from time to time by the Board of Directors.

ARTICLE II

PURPOSE AND POWERS

Section 2.1. Exempt Purpose. The Corporation is organized and shall be operated exclusively for charitable, educational, and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “Code”). Specifically, the Corporation shall advance charitable, educational, and scientific purposes including by developing and providing technology tools, educational resources, and technical and other assistance that strengthen the capacity and efficiency of nonprofit organizations to fulfill their charitable missions in the public interest.

Section 2.2. Powers. The Corporation shall have all powers conferred upon nonstock corporations organized under the General Corporation Law of the State of Delaware, subject to the limitations set forth in the Certificate of Incorporation and these Bylaws.

Section 2.3. Limitations. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth herein. No substantial part of the activities of the Corporation shall consist of carrying on propaganda or otherwise attempting to influence

legislation, and the Corporation shall not participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these Bylaws, the Corporation shall not carry on any activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Code or by a corporation contributions to which are deductible under Section 170(c)(2) of the Code.

ARTICLE III

MEMBERSHIP

Section 3.1. No Members. The Corporation shall have no members.

Section 3.2. Board Authority. Any action which would otherwise by law require approval or vote of members shall require only the approval or vote of the Board of Directors. The Board of Directors shall exercise all rights, powers, and privileges that would otherwise be conferred upon members under the Delaware General Corporation Law applicable to nonstock corporations.

ARTICLE IV

BOARD OF DIRECTORS

Section 4.1. General Powers. The business and affairs of the Corporation shall be managed by or under the direction of the Board of Directors. The Board of Directors shall have all powers necessary or appropriate to the management of the Corporation's business and affairs, except as otherwise provided by the General Corporation Law of the State of Delaware, the Certificate of Incorporation, or these Bylaws.

Section 4.2. Number and Qualifications. The number of directors constituting the Board of Directors shall be not fewer than one (1) nor more than nine (9), as determined from time to time by resolution of the Board of Directors. Each director shall be a natural person at least eighteen (18) years of age.

Section 4.3. Election and Term. Directors shall be elected by the Board of Directors at each annual meeting of the Board. Each director shall hold office for a term of one (1) year and until such director's successor is elected and qualified, or until such director's earlier death, resignation, or removal.

Section 4.4. Removal. Any director may be removed, with or without cause, by the affirmative vote of a majority of the directors then in office. Any director may also be removed by order of a court of competent jurisdiction upon a finding that the director has engaged in fraudulent or illegal conduct or has materially breached the director's fiduciary duties to the Corporation.

Section 4.5. Vacancies. Any vacancy on the Board of Directors, including a vacancy created by an increase in the number of directors, may be filled by the affirmative vote of a majority of the remaining directors, even if less than a quorum. A director elected to fill a vacancy shall serve for the remainder of the unexpired term. If no directors remain

in office, the Corporation shall be dissolved in accordance with Article XV of these Bylaws.

Section 4.6. Resignation. Any director may resign at any time by delivering written notice to the Board of Directors or the registered agent of the Corporation. Such resignation shall take effect at the time specified therein or, if no time is specified, upon delivery.

Section 4.7. Regular Meetings. Regular meetings of the Board of Directors shall be held at such times and places as the Board of Directors may from time to time determine. An annual meeting of the Board of Directors shall be held each year for the purpose of electing directors and officers and transacting such other business as may properly come before the meeting. Notice of regular meetings need not be given if the date, time, and place have been fixed by the Board of Directors.

Section 4.8. Special Meetings. Special meetings of the Board of Directors may be called by the President or by any one (1) director. Notice of special meetings shall be given to each director at least five (5) days before the meeting if by mail, or at least two (2) days before the meeting if by electronic transmission or personal delivery.

Section 4.9. Quorum and Voting. A majority of the total number of directors then in office shall constitute a quorum for the transaction of business at any meeting of the Board. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.

Section 4.10. Action by Written Consent. Any action required or permitted to be taken at a meeting of the Board of Directors may be taken without a meeting if all directors consent thereto in writing or by electronic transmission. Such consent shall be filed with the records of the Corporation.

Section 4.11. Remote Participation. Directors may participate in any meeting of the Board by means of conference telephone, electronic communication, or other means by which all participants can communicate with each other. Participation by such means shall constitute presence in person at such meeting.

Section 4.12. Compensation. Directors shall not receive any compensation for service as directors of the Corporation. This prohibition is categorical and may not be waived by action of the Board of Directors. Directors may be reimbursed for reasonable expenses incurred in connection with duties as directors, provided that all reimbursements are documented and disclosed in the Corporation's annual financial statements.

ARTICLE V

OFFICERS

Section 5.1. Officers. The officers of the Corporation shall consist of a President, a Secretary, and a Treasurer, each of whom shall be elected by the Board of Directors. The Board may also elect such other officers as it shall deem necessary. Any two or more offices may be held by the same person.

Section 5.2. Election and Term. Officers shall be elected by the Board of Directors at its annual meeting, or at any meeting of the Board. Each officer shall hold office until such officer's successor is elected and qualified, or until such officer's earlier death, resignation, or removal.

Section 5.3. Removal. Any officer may be removed by the Board of Directors at any time, with or without cause.

Section 5.4. President. The President shall be the chief executive officer of the Corporation and shall, subject to the direction and control of the Board of Directors, have general supervision of the business and affairs of the Corporation. The President shall preside at all meetings of the Board of Directors. The President shall have authority to execute contracts and other instruments on behalf of the Corporation, and shall perform such other duties as may be assigned by the Board of Directors.

Section 5.5. Secretary. The Secretary shall keep or cause to be kept the minutes of all meetings of the Board of Directors. The Secretary shall maintain all corporate records of the Corporation. The Secretary shall give or cause to be given notice of all meetings of the Board of Directors, and shall perform such other duties as may be assigned by the Board of Directors or the President.

Section 5.6. Treasurer. The Treasurer shall have charge and custody of all funds and securities of the Corporation and shall keep or cause to be kept full and accurate accounts of receipts and disbursements in books belonging to the Corporation. The Treasurer shall render to the Board of Directors at its regular meetings, or when the Board so requires, an account of the financial condition of the Corporation, and shall perform such other duties as may be assigned by the Board of Directors or the President.

ARTICLE VI

CONFLICT OF INTEREST

Section 6.1. Purpose. The purpose of this Article is to protect the Corporation's interest by establishing prohibitions on transactions that could give rise to private inurement or excess benefit. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Section 6.2. Prohibition on Related-Party Transactions. The Corporation shall not enter into any financial transaction, contract, or arrangement in which any director, any officer, or any family member of any director or officer has a direct or indirect financial interest. For purposes of this Section, "family member" includes a spouse, domestic partner, parent, sibling, child, or any person residing in the same household. This prohibition extends to any entity in which any director, any officer, or any family member of any director or officer holds an ownership interest of five percent (5%) or greater, or serves as a director, officer, partner, or trustee.

Section 6.3. Scope of Prohibition. The prohibition set forth in Section 6.2 applies to all transactions regardless of amount, including but not limited to: (a) compensation

arrangements other than as expressly permitted by Article VII of these Bylaws; (b) purchases of goods or services; (c) leases of real or personal property; (d) loans or extensions of credit; and (e) any other transfer of value between the Corporation and a related party.

Section 6.4. Exception for Reasonable Expense Reimbursement. Notwithstanding Section 6.2, directors and officers may receive reimbursement for reasonable, documented, out-of-pocket expenses incurred in the performance of their duties on behalf of the Corporation. All reimbursements shall be disclosed in the Corporation's annual financial statements.

Section 6.5. Annual Statement. Each director and each officer shall annually sign a statement which affirms such person: (a) has received a copy of this conflict of interest policy; (b) has read and understands the policy; (c) has agreed to comply with the policy; and (d) understands the Corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

ARTICLE VII

COMPENSATION

Section 7.1. Director Compensation Prohibited. Directors shall receive no compensation for service as directors. This prohibition is categorical and may not be waived by action of the Board of Directors.

Section 7.2. Officer and Employee Compensation. If the Corporation engages officers or employees who do not also serve as directors, compensation shall be reasonable and shall not exceed amounts paid by similarly situated nonprofit organizations for comparable services, as determined by reference to publicly available compensation data including IRS Form 990 filings.

Section 7.3. Compensation Disclosure. All compensation paid by the Corporation shall be publicly disclosed on the Corporation's website and reported on the Corporation's annual information return.

Section 7.4. Loans Prohibited. No loans shall be made by the Corporation to any director, any officer, or any employee. Any person who assents to or participates in the making of any such loan shall be liable to the Corporation for the amount of such loan until it is repaid.

ARTICLE VIII

FINANCIAL ADMINISTRATION

Section 8.1. Fiscal Year. The fiscal year of the Corporation shall end on December 31 of each year, or on such other date as may be fixed by the Board of Directors.

Section 8.2. Books and Records. The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of the

Board of Directors, any committee of the Board, and all officers. All financial records shall be maintained in sufficient detail to support the Corporation's annual information return and to permit public review.

Section 8.3. Nondiscrimination. The Corporation shall not discriminate on the basis of race, color, religion, sex, sexual orientation, gender identity, national origin, age, disability, or any other characteristic protected by applicable law in its programs, activities, or governance.

ARTICLE IX

TRANSPARENCY AND PUBLIC DISCLOSURE

Section 9.1. Published Documents. The Corporation shall publish the following documents on its website and make them freely available to the public without charge:

- (a) The Corporation's Application for Recognition of Exemption (Form 1023) and any documents submitted therewith to the Internal Revenue Service;
- (b) The Corporation's Certificate of Incorporation and Bylaws;
- (c) The Corporation's annual information returns (Form 990, 990-EZ, or 990-N) for all fiscal years;
- (d) The Corporation's determination letter from the Internal Revenue Service;
- (e) The annual report of any Independent Governance Review conducted pursuant to Article X, together with any response from the Board of Directors; and
- (f) A current schedule of all compensation paid by the Corporation.

ARTICLE X

INDEPENDENT GOVERNANCE REVIEW

Section 10.1. Threshold. If the Corporation's annual gross receipts exceed fifty thousand dollars (\$50,000) in any fiscal year, the Corporation shall engage a qualified independent professional to conduct a governance review for that fiscal year and each subsequent fiscal year in which annual gross receipts exceed that threshold.

Section 10.2. Qualifications of Reviewer. The Independent Governance Reviewer shall be a certified public accountant, licensed attorney, or professional with demonstrated expertise in nonprofit governance and compliance. The Reviewer shall have no financial relationship with the Corporation or any director other than fees paid for the governance review itself.

Section 10.3. Scope of Review. The Independent Governance Review shall evaluate, at minimum: (a) compliance with the conflict of interest prohibitions set forth in Article VI; (b) the reasonableness of any compensation paid by the Corporation; (c) the adequacy

of financial management and internal controls; (d) compliance with applicable federal and state laws and regulations; and (e) the effectiveness of the Corporation's programs in advancing its exempt purposes.

Section 10.4. Report and Response. The Independent Governance Reviewer shall produce a written report setting forth the Reviewer's findings, conclusions, and recommendations. If the report identifies any deficiencies, concerns, or recommendations, the Board of Directors shall prepare a written response addressing each such finding. The review report and any response shall be published on the Corporation's website in accordance with Article IX.

ARTICLE XI

INDEMNIFICATION

Section 11.1. Indemnification of Directors and Officers. The Corporation shall indemnify and hold harmless, to the fullest extent permitted by the General Corporation Law of the State of Delaware as it now exists or as it may hereafter be amended, any person who was or is made or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative, by reason of the fact that such person is or was a director or officer of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, against all liability, loss, and expense (including attorneys' fees, judgments, fines, and amounts paid in settlement) actually and reasonably incurred by such person in connection with such action, suit, or proceeding.

Section 11.2. Advancement of Expenses. Expenses incurred by a director or officer in defending any civil, criminal, administrative, or investigative action, suit, or proceeding shall be paid by the Corporation in advance of the final disposition of such action upon receipt of an undertaking by or on behalf of the director or officer to repay such amount if it shall ultimately be determined that such person is not entitled to be indemnified by the Corporation.

ARTICLE XII

DOCUMENT RETENTION AND DESTRUCTION

Section 12.1. Purpose. The Corporation shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference, contractual requirements, or legal compliance. The document retention periods described in this Article are minimum retention periods.

Section 12.2. Retention Periods. The following minimum retention periods shall apply:

- (a) Corporate Records (Certificate of Incorporation, Bylaws, board meeting minutes, resolutions, governance review reports): Permanent.

(b) Tax and Financial Records (Form 990 filings, Form 1023 application materials, determination letter, general ledger, financial statements): Permanent.

(c) Bank Records (statements, canceled checks, deposit records): Seven (7) years.

(d) Contracts and Agreements: Seven (7) years after expiration or termination.

(e) Legal Files and Papers: Permanent.

Additional record categories may be established by the Board of Directors as the Corporation's operations require.

Section 12.3. Electronic Storage. Records may be maintained in electronic format provided that such records are readily accessible, backed up regularly, and capable of being reproduced in legible form.

Section 12.4. Destruction Moratorium. In the event of an official investigation, audit, or pending or threatened litigation, the Corporation shall suspend any further destruction of documents relevant to such matter until the investigation, audit, or litigation is concluded.

ARTICLE XIII

CODE OF ETHICS AND WHISTLEBLOWER PROTECTION

Section 13.1. Code of Ethics. All directors, officers, and employees of the Corporation shall act with honesty, integrity, and openness in all their dealings as representatives of the Corporation. The Corporation's activities shall be conducted in compliance with all applicable laws and regulations.

Section 13.2. Whistleblower Protection. The Corporation shall not retaliate against, and shall take all reasonable steps to protect from retaliation, any director, officer, employee, volunteer, or other person who in good faith reports a possible violation of law, policy, or ethical standards to any director, officer, or appropriate governmental authority.

Section 13.3. Reporting Procedure. Reports of suspected violations may be directed to any director or officer of the Corporation, or to any appropriate governmental authority. The Corporation shall promptly investigate any reported concern and take corrective action as appropriate.

ARTICLE XIV

COUNTER-TERRORISM AND DUE DILIGENCE

Section 14.1. Policy. The Corporation shall not provide material support or resources to any individual or entity that it knows, or has reasonable cause to believe, is a terrorist or terrorist organization as designated by the United States government. The

Corporation shall comply with all applicable anti-terrorism laws and regulations, including Executive Order 13224 and the USA PATRIOT Act.

Section 14.2. Due Diligence. Before making any grant, contribution, or transfer of funds to any organization or individual, the Corporation shall conduct reasonable due diligence to verify that the recipient is not identified on any list of known or suspected terrorists or terrorist organizations maintained by the U.S. government.

ARTICLE XV

DISSOLUTION

Section 15.1. Voluntary Dissolution. The Corporation may be dissolved by the affirmative vote of a majority of the directors then in office.

Section 15.2. Distribution of Assets. Upon dissolution, all assets of the Corporation remaining after payment of all debts, liabilities, and obligations shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code, or to the federal government, or to a state or local government, for a public purpose.

ARTICLE XVI

AMENDMENTS

Section 16.1. Amendment of Bylaws. These Bylaws may be amended, altered, or repealed, and new bylaws may be adopted, by the affirmative vote of a majority of the Board of Directors then in office at any regular or special meeting of the Board.

Section 16.2. Amendment of Certificate of Incorporation. Any amendment to the Certificate of Incorporation shall be approved by the Board of Directors and filed with the Delaware Division of Corporations in accordance with applicable law.

ARTICLE XVII


GENERAL PROVISIONS

Section 17.1. Severability. If any provision of these Bylaws is held to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not be affected or impaired thereby.

Section 17.2. Construction. These Bylaws shall be construed in accordance with the laws of the State of Delaware. All references to statutes and codes shall include any amendments thereto and successor provisions.

Section 17.3. Notices. Whenever written notice is required by these Bylaws, such notice may be given by mail, personal delivery, or electronic transmission to the address or electronic address of the person as it appears on the records of the Corporation.

ADOPTED by the Board of Directors on this 1st day of April, 2026.



Anthony Eliseuson, Director