Form **1023**

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

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

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

Go to www.irs.gov/Form1023 for instructions and the latest information.

OMB No. 1545-0047

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) KAIROS AI PROJECT INC	**b** Care of Name (if applicable)

c Mailing Address (Number, street and room/suite) 501 W BROADWAY SUITE 1540	**d** City SAN DIEGO	**e** Country United States

f State California	**g** Zip Code + 4 92101	**h** Foreign Province (or State)	**i** Foreign Postal Code

2 Employer Identification Number 33-4777472	**3** Month Tax Year Ends DECEMBER	**4** Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) MARY T DOWLING ESQ

5 Contact Telephone Number 619-930-9332	**6** Fax Number (optional) 619-308-6893	**7** User Fee Submitted $600.00

8 Organization's Website (if available):

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

First Name: AGUSTIN	Last Name: COVARRUBIAS IZQUIERDO	Title: PRESIDENT & DIRECTOR
Mailing Address: 501 W BROADWAY SUITE 1540	City: SAN DIEGO	
State (or Province): CA	Zip Code (or Foreign Postal Code): 92101	
First Name: NEAV	Last Name: TOPAZ	Title: TREAS., SEC., & DIR.
Mailing Address: 501 W BROADWAY SUITE 1540	City: SAN DIEGO	
State (or Province): CA	Zip Code (or Foreign Postal Code): 92101	
First Name: JESSICA	Last Name: MCCURDY	Title: DIRECTOR
Mailing Address: 501 W BROADWAY SUITE 1540	City: SAN DIEGO	
State (or Province): CA	Zip Code (or Foreign Postal Code): 92101	
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.

- [x] 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) 04/23/2025

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. [x] Yes [ ] No

5 Are you a successor to another organization? [ ] Yes [x] 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):

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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.

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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?

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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

2 Enter the 3-character NTEE Code that best describes your activities. U40

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

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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? 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.

(X) Yes ( ) No

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.

(X) Yes ( ) No

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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 (X) 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.

(X) Yes ( ) No

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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

9a Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes.

☒ Yes ☐ No

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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?
If "Yes," complete Schedule B.

☐ Yes ☒ No

13 Is your principal purpose or function to provide hospital or medical care?
If "Yes," complete Schedule C.

☐ Yes ☒ No

14 Do you or will you provide low-income housing?
If "Yes," complete Schedule F.

☐ Yes ☒ No

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?
If "Yes," complete Schedule H - Section I.

☐ Yes ☒ No

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

- ☒ Website, mail, email, personal, and/or phone solicitations
- ☒ Foundation grant solicitations
- ☒ Receive donations from another organization's website
- ☒ Government grant solicitations
- ☐ Bingo
- ☐ Other (non-bingo) gaming activities
- ☐ 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

PLEASE SEE THE SUPPLEMENTAL RESPONSES TO FORM 1023 ATTACHED TO THIS APPLICATION FOR A COMPLETE RESPONSE.

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? 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.

○ Yes ● No

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: 04/23/2025 To: 12/31/2025	From: 01/01/2026 To: 12/31/2026	From: 01/01/2027 To: 12/31/2027	From: __/__/____ To: __/__/____	From: __/__/____ To: __/__/____
1	Gifts, grants, and contributions received (do not include unusual grants)	$3,626,000.	$982,000.	$4,982,000.		
2	Membership fees received					
3	Gross investment income					
4	Net unrelated business income					
5	Taxes levied for your benefit					
6	Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7	Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
8	Total of lines 1 through 7	$3,626,000.	$982,000.	$4,982,000.	$0.	$0.
9	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)					
10	Total of lines 8 and 9	$3,626,000.	$982,000.	$4,982,000.	$0.	$0.
11	Net gain or loss on sale of capital assets (provide an itemized list below)					
12	Unusual grants (provide an itemized list below)					
13	Total Revenue (add lines 10 through 12)	$3,626,000.	$982,000.	$4,982,000.	$0.	$0.
	Type of expense	**Current tax year**	**4 prior tax years or 2 succeeding tax years**			
14	Fundraising expenses					
15	Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)	$100,000.	$400,000.	$700,000.		
16	Disbursements to or for the benefit of members (provide an itemized list below)					
17	Compensation of officers, directors, and trustees	$245,000.	$319,200.	$319,200.		
18	Other salaries and wages	$70,000.	$330,000.	$500,000.		
19	Interest expense					
20	Occupancy (rent, utilities, etc.)	$12,000.	$36,000.	$36,000.		
21	Depreciation and depletion					
22	Professional fees	$45,000.	$70,000.	$70,000.		
23	Any expense not otherwise classified, such as program services (provide an itemized list below)	$400,000.	$1,000,000.	$1,500,000.		
24	Total Expenses (add lines 14 through 23)	$872,000.	$2,155,200.	$3,125,200.	$0.	$0.

25 Itemized financial data

LINE 15 (2025: $100,000/ 2026: $400,000/ 2027: $700,000): GRANTS FOR RESEARCH TO ORGANIZATIONS, INSTITUTIONS, AND INDIVIDUALS WHOSE MISSION AND PURPOSE ALIGN WITH THE ORGANIZATION. LINE 23 (2025: $400,000/ 2026: $1,000,000/ 2027: $1,500,000): PROGRAMMATIC EXPENSES, INCLUDING RESEARCH, TECHNOLOGY SET UP SERVICES AND PURCHASE OF SOFTWARE AND DIGITAL STORAGE, EQUIPMENT, INCLUDING COMPUTERS, EDUCATIONAL WORKSHOPS, DATABASE SYSTEMS, INSURANCE, CONTRACTOR OPERATIONAL AND ACADEMIC SUPPORT PAYMENTS, SOFTWARE AND SUBSCRIPTIONS, AND VISA SPONSORSHIP COSTS.

Part VI **Financial Data** *(continued)*

B. Balance Sheet (for your most recently completed tax year)	Year End: 05/28/2025
Assets	
1 Cash	$650,000.
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)	$650,000.
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.

- [x] 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.

Agustin Covarrubias Izquierdo
(Type name of signer)

PRESIDENT & DIRECTOR
(Type title or authority of signer)

05/28/2025
(Date)

Upload checklist:

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

OVERVIEW OF ATTACHMENTS

Kairos AI Project, Inc. respectfully submits the following documents in support of its Form 1023 Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code:

Exhibit A	Expedited Handling Request
Exhibit A	Certificate of Incorporation
Exhibit B	Bylaws
Exhibit C	Form 2848
Exhibit D	Supplemental Responses to Form 1023
Exhibit E	Form 5768

EXHIBIT A
EXPEDITED HANDLING REQUEST

Expedited Handling Request

May 28, 2025

Via Pay.gov Electronic Submission

Internal Revenue Service

RE: Expedited Handling Request for Form 1023

Dear Sir or Madam:

I am writing on behalf of Kairos AI Project, Inc. ("Kairos") to request an expedited review of its Form 1023 Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code, to which this request is attached.

As discussed further in this request, Ashgro Inc. (the "Grantor") has committed to providing Kairos with a contribution that would constitute a substantial portion of its revenues for this year. The Grantor has committed to providing Kairos with a grant of one hundred fifty thousand dollars ($150,000.00) if tax-exempt status is received on or before August 31, 2025.

Failure to receive expedited consideration would substantially harm Kairos' operations and have an adverse impact on its ability to operate. Under Section 4.09 of Rev. Proc. 2022-5, this precise scenario—the potential loss of pending grant funds—is a circumstance that generally warrants expedited processing.[1] Accordingly, we respectfully request that the Internal Revenue Service expedite the processing of Kairos' application for tax-exempt status and request approval as quickly as possible. This will allow Kairos to continue operations and have its grant funds released.

Thank you in advance for your prompt attention to this request, and I look forward to hearing from you at your earliest convenience. Please contact our legal counsel at the contact information listed on the Internal Revenue Service Form 2848 Power of Attorney if you have any questions about this request for expedited processing.

Sincerely,

Kairos AI Project, Inc.
Agustín Covarrubias Izquierdo, President

[1] *See* § 4.09, Rev. Proc. 2022-05 (compelling reasons for expedited processing, including issues that would have an adverse impact on the organization's ability to continue to operate).

EXHIBIT B
CERTIFICATE OF INCORPORATION

CERTIFICATE OF INCORPORATION
OF
KAIROS AI PROJECT, INC.

The undersigned incorporator hereby certifies as follows:

ONE: The name of this corporation is Kairos AI Project, Inc. (“Corporation”).

TWO: The Registered Office of the Corporation in the State of Delaware is located at 131 Continental Dr., Suite 305 in the City of Newark, County of New Castle, Zip Code 19713. The name of the Registered Agent at such address upon whom process against this Corporation may be served is LEGALINC CORPORATE SERVICES INC.

THREE: The purpose of the Corporation is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Delaware. This Corporation shall be a nonstock corporation. The specific and primary purpose for which this Corporation is organized is to help society navigate the transition to transformative artificial intelligence by advancing research, building infrastructure, and developing expertise in the fields of AI safety and policy. The Corporation may carry on any activities that further this purpose.

FOUR: (a) This Corporation is organized and operated exclusively for charitable, scientific, educational, and literary purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “Code”).

(b) Notwithstanding any other provision of this Certificate of Incorporation, the Corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code or (2) by a corporation with contributions to which are deductible under Section 170(c)(2) of the Code.

(c) 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 or intervene in any political campaign (including the publishing or distribution of statements) on behalf of, or in opposition to, any candidate for public office.

FIVE: (a) The property of this Corporation is irrevocably dedicated to charitable, scientific, educational, and literary purposes and no part of the net income or assets of the Corporation shall ever inure to the benefit of any director, officer, or member thereof or to the benefit of any private person.

(b) On the dissolution or winding up of the Corporation, its assets remaining after payment of, or provision for payment of, all debts and liabilities of this Corporation, shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable, scientific, educational, and/or literary purposes and which has established its tax-exempt status under Section 501(c)(3) of the Code.

SIX: The Corporation shall not have any capital stock.

SEVEN: The conditions of membership, if any, shall be stated in the bylaws of the Corporation.

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

NINE: The personal liability of the directors of the Corporation is hereby eliminated to the fullest extent permitted by the General Corporation Law, as the same exists or may hereafter be amended. No amendment or repeal of this Article shall apply to or have any effect on the liability or alleged liability of any director of the Corporation for or with respect to any act or omission on the part of such director occurring prior to such amendment or repeal. The private property, both real and personal, of the directors or officers of the Corporation shall not be subject to the payment of corporate debts to any extent whatsoever.

TEN: From time to time, and in furtherance of the purposes for which the Corporation is being organized, any of the provisions of this Certificate of Incorporation may be amended, altered, or repealed, and other provisions authorized by the laws of the State of Delaware may be added or inserted in the manner and at the time prescribed by said laws. All rights at any time conferred upon the members of the Corporation by this Certificate of Incorporation are granted subject to the provisions of this Article.

ELEVEN: The name and mailing address of the incorporator are as follows:

Mary T. Dowling, Esq.
Tovella Dowling, PC
501 W Broadway, Suite 1540
San Diego, CA 92101

IN WITNESS WHEREOF, the undersigned, being the sole incorporator hereinbefore named, has executed, signed, and acknowledged this Certificate of Incorporation as of the date hereof.

Date: April 22, 2025

Mary T. Dowling, Incorporator

EXHIBIT C
BYLAWS

BYLAWS OF
KAIROS AI PROJECT, INC.

Article I
Name and Purpose

Section 1.01 Name. The name of the corporation is Kairos AI Project, Inc. (the "Corporation").

Section 1.02 Purpose.

(a) The Corporation has been organized to operate exclusively for charitable, scientific, educational, and literary purposes within the meaning of section 501(c)(3) ofthe Internal Revenue Code of 1986, as amended (the "Code").

(b) The Corporation has been organized to exercise any powers conferred upon nonstock corporations formed under the Delaware General Corporation Law ("DGCL") as may be necessary or convenient in order to accomplish the above-described purposes. The specific and primary purpose for which this Corporation is organized is to help society navigate the transition to transformative artificial intelligence by advancing research, building infrastructure, and developing expertise in the fields of AI safety and policy. The Corporation may carry on any activities that further these purposes.

Article II
Offices and Registered Agent

Section 2.01 Offices. The Corporation shall maintain continuously in the State of Delaware a registered office at such place as may be designated by the Board of Directors ("Board") or the President. The principal office of the Corporation and such other offices as it may establish shall be located at such place(s), either within or without the State of Delaware, as may be designated by the Board from time to time.

Section 2.02 Agent. The Corporation shall maintain continuously within the State of Delaware a registered agent, which agent shall be designated by the Board or the President.

Section 2.03 Changes. Any change in the registered office or registered agent of the Corporation shall be accomplished in compliance with the DGCL and as provided in these Bylaws.

Article III
Members

Section 3.01 Non-Voting Members. The Board may adopt policies and procedures for the admission of associate members or other designated members pursuant to Section 102 of the DGCL, who shall have no voting rights in the Corporation. Neither the Corporation nor its actions will be invalidated by virtue of the Corporation not having members at any particular time pursuant to Section 102(a)(4) of the DGCL. No members may take any equity interest in the Corporation.

Article IV
Board of Directors

Section 4.01 General Powers and Duties. The affairs and property of the Corporation shall be managed, controlled, and directed by a Board. The Board shall have and may exercise any and all powers provided in the Certificate of Incorporation or the DGCL which are necessary or appropriate to carry out the purposes of the Corporation.

Section 4.02 Number of Directors. The authorized number of Directors constituting the Board shall be not less than three (3) or more than fifteen (15); the exact authorized number to be fixed, within these limits, by resolution of the Board. Such number may be increased or decreased by the Directors; however, no decrease shall have the effect of shortening the term of any incumbent Director.

Section 4.03 Term of Directors. The initial term of a Director shall be one (1) year, provided, however, that a Director shall hold office until their successor is qualified and elected, even if such Director's term extends beyond one (1) year. After a Director serves their initial one (1) year term, a Director can then qualify to serve, subject to qualifications and election, for two (2) year terms. A Director may serve consecutive terms. The term of a Director shall also expire by their death, resignation, or removal in accordance with these Bylaws.

Section 4.04 Vacancies on Board. If there is a vacancy on the Board, including a vacancy caused by the expiration of a Director's term or by an increase in the number of Directors comprising the Board, the Board may fill such vacancy by electing an additional Director as soon as practicable after the vacancy occurs.

Section 4.05 Resignation of Directors. A Director may resign at any time by giving notice thereof in writing to the Chair, the President, the Secretary, or the Board. A resignation is effective when the resignation is delivered unless the resignation specifies a later effective date or an effective date determined upon the happening of an event or events.

Section 4.06 Removal of Directors. A Director may be removed, with or without cause, by an affirmative vote of a majority of the Directors in office.

Section 4.07 Chair and Vice-Chair of Board. The Board, at its first regular meeting and from time to time thereafter, shall elect one (1) Director as the Chair of the Board and may elect one (1) Director as Vice-Chair of the Board, each to serve at the pleasure of the Board. The Chair of the Board shall preside at all meetings of the Board at which he or she is present and shall perform such other duties as may be required of him or her by the Board. The Vice-Chair of the Board shall preside, in the absence of the Chair of the Board, at meetings of the Board and shall perform such other duties as may be required of them by the Board.

Section 4.08 Meetings of Board of Directors. Regular meetings of the Board shall be held at least once a year. This meeting is sometimes referred to in these Bylaws as the "annual meeting." At the Board's annual meeting, the Board is required to evaluate and discuss its performance and effectiveness from the previous year. Special meetings shall be called at the discretion of the Chair of the Board, at the request of one-third (1/3) of the Directors in office, or at the request of the President.

Section 4.09 Time and Place of Meetings. The time and place of all meetings of the Board shall be designated in the notice of the meeting, or, if not stated in the notice or, if there is no notice, designated by the Chair of the Board. The meetings may be held within or without the State of Delaware.

Section 4.10 Notice of Meetings. Regular meetings of the Board may be held without notice at such time and at such place as shall from time to time be determined by the Board. Special meetings of the Board for any purpose or purposes may be called at any time by the Chair of the Board, the President, any Vice President, the Secretary, or any two (2) Directors. Notice of the time and place of special meetings shall be: (i) delivered personally by hand, by courier, or by telephone; (ii) sent by United States first-class mail, postage prepaid; (iii) sent by facsimile; or (iv) sent by electronic mail, directed to each Director at that Director's address, telephone number, facsimile number, or electronic mail address, as the case may be, as shown on the Corporation's records. If the notice is delivered personally by hand, by courier, or by telephone, sent by facsimile, or sent by electronic mail, it shall be delivered or sent at least forty-eight (48) hours before the time of the holding of the meeting. If notice is sent by United States mail, it shall be deposited in the United States mail at least four (4) days before the time the meeting is to be held. Any oral notice may be communicated to a Director. The notice need not specify the place of the meeting (if the meeting is to be held at the Corporation's principal office) nor the purpose of the meeting.

Section 4.11 Waiver of Notice. Notwithstanding the foregoing, a Director may waive notice of any meeting of the Board by written statement filed with the Board or by oral statement at any such meeting. Attendance at a meeting of the Board shall also constitute a waiver of notice, except where a Director states that he or she is attending for the purpose of objecting to the conduct of business on the ground that the meeting was not lawfully called or convened.

Section 4.12 Quorum of Directors. One-third (1/3) of the number of Directors as fixed pursuant to these Bylaws shall constitute a quorum for the transaction of business at anymeeting of the Board.

Section 4.13 Action of the Board. Except as otherwise provided by law, the Certificate of Incorporation, or these Bylaws, all matters before the Board shall be decided by a majority vote of the Directors present at a meeting at which a quorum exists.

Section 4.14 Action Without Meeting. Any action required or permitted to be taken at any meeting of the Board may be taken without a meeting if the text of the resolution or matter agreed upon is sent to all the Directors in office and all the Directors in office consent to such action in writing or by electronic transmission, setting forth the action taken. Such consent in writing or by electronic transmission shall have the same force and effect as a vote of the Board at a meeting and may be described as such in any document executed by the Corporation.

Section 4.15 Meetings by Conference Telephone. Any or all Directors may participate in a meeting of the Board, or a committee of the Board, by means of conference telephone or by any means of communication by which all persons participating in the meeting are able to hear one another, and such participation shall constitute presence in person at the meeting.

Section 4.16 Emergency Bylaws. In the event of an emergency, as contemplated by Section 110 of the DGCL (an "Emergency"), the Directors in attendance at a meeting of the Board thereof shall constitute a quorum. Except as the Board may otherwise determine, during an Emergency, the Corporation and its Directors may exercise any authority and take any action or measure contemplated by Section 110 of the DGCL.

Article V
Committees

Section 5.01 Executive Committee. By a majority vote of the Directors in office, the Board may designate an Executive Committee consisting of at least three (3) Directors, one of whom shall be the Chair of the Board, who shall also be Chair of the Executive Committee. The Board may designate one or more of the Directors as alternate members of the Executive Committee, who may replace any absent or disqualified member at any meeting of the Committee upon the request of the Chair of the Board. Except as otherwise required by law or these Bylaws, the Executive Committee shall have such authority as the Board shall grant to it for the management of the Corporation, including the power to authorize the seal of the Corporation to be affixed to all papers that may require it. The Executive Committee shall keep regular minutes of its proceedings and shall report the same to the Board when required. Vacancies inthe Executive Committee shall be filled by the Board at a regular or special meeting.

Section 5.02 Other Committees. The Board may create othercommittee(s) consisting of Directors or other persons, which committee(s) shall have such authority as the Board may by law direct.

Section 5.03 Advisory Committee. The Board may appoint persons to serve on an Advisory Committee for whatever period the Board determines. The Advisory Committee shall serve in an advisory capacity only. The Advisory Committee shall not have any authority of its own nor exercise any authority over the Board. The Board is under no obligation to solicit or follow the advice of the Advisory Committee.

Section 5.04 Attendance by the President. Unless otherwise determined by the Board, the President shall be entitled to participate in meetings of the Board, the Executive Committee, and all other committees but shall not be entitled to vote in their capacity as President.

Article VI
Officers

Section 6.01 President, Secretary, and Treasurer. The Officers of the Corporation shall be a President, a Secretary, a Treasurer, and such other Officers as may from time to time be deemed advisable by the Board.

Section 6.02 General Powers and Duties. All of the Officers of the Corporation shall exercise such powers and perform such other duties as shall be determined from time to time by the Board. The duties and powers of the Officers of the Corporation shall be as provided in these Bylaws or as provided pursuant to these Bylaws, or (except to the extent they are inconsistent with these Bylaws or with any provision made pursuant hereto) shall be those customarily exercised by corporate officers holding such offices.

Section 6.03 Election and Term. Officers shall be chosen by the Board. Officers may, but need not, be Directors. Any two or more offices may be held by the same individual. All of the Officers of the Corporation shall hold their offices for such terms as shall be determined from time to time by the Board. The Officers of the Corporation shall hold office until their successors are chosen and qualified.

Section 6.04 Removal. Any Officer of the Corporation may be removed, with or without cause, at any time by a majority of the Directors in office.

Section 6.05 Vacancies. Any vacancy occurring in any office of the Corporation may be filled by the Board.

Section 6.06 Contracts. The President, Secretary, Treasurer, and such other Officers as may be authorized by the Board may enter into and execute on behalf of the Corporation contracts, leases, debt obligations, and all other forms of agreements or instruments, whether under seal or otherwise, permitted by law, the Certificate of Incorporation and these Bylaws, except where such documents are required by law to be otherwise signed and executed, or where the signing and execution thereof shall be exclusively delegated to some other Officer or agent of the Corporation.

Section 6.07 Compensation. The Corporation may pay reasonable compensation or reimburse reasonable expenses to Officers for services rendered, with such amounts to be fixed by the Board or an authorized committee thereof.

Section 6.08 President. Unless otherwise designated by the Board, the Chair of the Board shall also serve as the President. The President shall be the chief executive officer of the Corporation and subject to the control of the Board, shall perform all duties customary to that office and shall supervise and control all of the affairs of the Corporation in accordance with any policies and directives approved by the Board. The President shall have the power to change the registered agent and registered office of the Corporation.

Section 6.09 Secretary. The Secretary shall be responsible for keeping an accurate record of the proceedings of all meetings of the Board, and such other actions of the Corporation as the Board shall direct. He or she shall give or cause to be given all notices in accordance with these Bylaws or as required by law and, in general, perform all duties customary to the office of secretary. The Secretary shall have custody of the corporate seal of the Corporation, and he or she, or an Assistant Secretary, shall have authority to affix the same to any instrument requiring it. When so affixed, it may be attested by their signature or by the signature of such Assistant Secretary. The Board may give authority to any Officer to affix the seal of the Corporation and to attest the affixing by their signature.

Section 6.10 Treasurer. The Treasurer shall perform all duties customary to that office, shall have the custody of and be responsible for all corporate funds and securities, and shall keep full and accurate accounts of receipts and disbursements in the books of the Corporation. He or she shall deposit or cause to be deposited all monies or other valuable effects in the name of the Corporation in such depositories as shall be selected by the Board.

The Treasurer shall disburse the funds of the Corporation as may be ordered by the Board or its delegate, taking proper vouchers for such disbursements, and shall render an account of all their transactions as Treasurer and of the financial condition of the Corporation to the President and the Board at its regular meetings or when the Board so requires.

Section 6.11 Vice President. If the Board deems it advisable to need a Vice President, the Vice President of the Corporation shall, in the absence or disability of the President, perform all the duties of the President and, when so acting, have all the powers of and be subject to all the restrictions upon, the President. The Vice President shall have such other powers and perform such other duties as may be prescribed by the Board.

Article VII
Miscellaneous Provisions

Section 7.01 Checks. All checks, drafts, or other orders for the payment of money shall be signed by such Officer or Officers or such other person or persons as the Board may from time to time designate.

Section 7.02 Fiscal Year. The fiscal year of the Corporation shall be determined by resolution of the Board.

Section 7.03 Books and Records. The Corporation shall keep at its office correct and complete books and records of account, the activities and transactions of the Corporation, minutes of the proceedings of the Board and any committee of the Corporation, and a current list of Directors and Officers of the Corporation and their residence or business addresses. Any of the books, minutes and records of the Corporation may be in written form or in any other form capable of being converted into written form within a reasonable time.

Section 7.04 Indemnification.

(a) The Corporation may indemnify to the maximum extent legally permissible each Director and Officer and former Director and Officer of the Corporation, and each individual who served at its request as a director, officer, or trustee of another corporation, partnership, joint venture, trust, other enterprise or employee benefit plan, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with or arising out of any threatened, pending or completed claim, action, suit, proceeding, issue or matter of whatever nature, whether civil, criminal, legislative, administrative or investigative, in which he or she may be involved as a party or otherwise by reason of them being or having been such Director or Officer.

(b) This indemnification includes amounts paid or incurred in connection with reasonable settlements if made with a view to the curtailment of the costs of litigation.

(c) This indemnification includes amounts paid or incurred in connection with acts of negligence, whether liability on the part of such Director, Officer, or trustee exists as to the Corporation, its Directors, Officers, agents, or employees or as to third parties, including creditors.

(d) This indemnification also extends to any criminal action, suit, investigation or proceeding, provided that the same shall be dismissed against such Director, Officer, or trustee or that they shall have been found not guilty. Such indemnification likewise extends to a criminal action, suit, investigation or proceeding that is terminated by a plea of *nolo contendere*, or its equivalent, to a charge of misdemeanor, provided that the conduct complained of on the part of the Director, Officer, or trustee was done in good faith and with the belief that it was in the best interest of the Corporation and on the reasonable assumption of its legality.

(e) No such reimbursement or indemnification shall relate to any expense incurred in connection with any matter as to which such Director, Officer, or trustee has been adjudged to be liable for gross negligence or misconduct in the performance of their duty to the Corporation, exclusive of issues or matters not related to the conduct on which the judgment was based, unless and only to the extent that the court in which the action or suit was brought shall determine that despite such adjudication of liability and in view of all the circumstances of the case, such Director, Officer, or trustee is fairly and reasonably entitled to indemnification for those expenses that the court shall deem proper.

(f) The indemnification provided by this section shall not be deemed exclusive of any other rights which such Director, Officer, or trustee may have under any agreement, vote of the Board, or otherwise.

(g) No indemnification shall be made under this section if such indemnification would result in any liability for tax under Chapter 42 of the Code.

(h) Every provision of this section is intended to be severable, and if any term or provision is invalid for any reason whatsoever, such invalidity shall not affect the validity of the remainder of this section.

Section 7.05 Insurance. The Corporation may authorize the purchase of insurance on behalf of any person who is or was a Director, Officer, employee, or agent of the Corporation, or who 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 any liability asserted against or incurred by him in any such capacity, or which arises out of such person's status as a Director, Officer, employee or agent whether or not the Corporation would have the power to indemnify such person against that liability under Delaware law. In no case, however, shall the Corporation insure any person if such insurance would result in any liability for tax under Chapter 42 of the Code.

Article VIII
Conflicts of Interest

Section 8.01 Interested Directors and Officers. No contract or transaction between the Corporation and one or more of its Directors, Officers, or any other corporation, partnership, association, or other organization in which one or more of its Directors or Officers are directors or officers, or have a financial interest, shall be void or voidable solely for such reason, or solely because the Director or Officer is present at or participates in the meeting of the Board or committee thereof which authorizes the contract or transaction, or solely because his, her, or their votes are counted for that purpose, if:

(a) the material facts as to the relationship or interest and as to the contract or transaction are disclosed or are known to the Board or the committee thereof and the Board or committee thereof, in good faith, authorizes the contract or transaction by the affirmative vote of a majority of the disinterested Directors even though the disinterested Directors are less than a quorum;

(b) the contract or transaction is fair to the Corporation as of the time it is authorized, approved, or ratified by the Board.

Common or interested Directors may be counted in determining the presence of a quorum at a meeting of the Board or of a committee thereof which authorizes the contract or transaction.

Article IX
Amendments

Section 9.01 Amendment of Bylaws. These Bylaws may be altered, amended, or repealed in whole or in part, or new Bylaws may be adopted by approval of the majority of the Directors then in office. The Corporation shall provide notice of any meeting of Directors at which an amendment is to be approved in accordance with these Bylaws. The notice must also state that the purpose, or one of the purposes, of the meeting, is to consider a proposed amendment to the Bylaws and contain or be accompanied by a copy or summary of the amendment or state the general nature of the amendment.

Certificate

I certify that I am a duly elected and acting Secretary of Kairos AI Project, Inc., a Delaware nonstock corporation; that these Bylaws, consisting of 8 pages, are the Bylaws of the Corporation as adopted by the Board of Directors as of the date hereof; and that these Bylaws have not been amended or modified since that date.

Date: 04/09/2025

Neav Jonathan Topaz, Secretary

EXHIBIT D
FORM 2848

EXHIBIT E
SUPPLEMENTAL RESPONSES TO FORM 1023

SUPPLEMENTAL RESPONSES TO FORM 1023

Response to Part IV, Line 1
The following narrative provides pertinent information on the establishment of Kairos AI Project, Inc. ("Kairos") and its purposes and activities, including additional information required in response to items on Form 1023. It also discusses the legal authorities that support this application for exempt status under Section 501(c)(3) of the Internal Revenue Code ("Code") and the classification of Kairos as an organization that is not a private foundation because it is publicly supported under Sections 170(b)(1)(A)(vi) and 509(a)(1) of the Code.[2]

A. Background and Purpose

Kairos is a nonstock corporation duly organized under Delaware law, with its Certificate of Incorporation filed on April 10, 2025. Under Section 501(c)(3) of the Code, Kairos is organized and will be operated exclusively for charitable, educational, scientific, and literary purposes. More specifically, Kairos is dedicated to helping society navigate the transition to transformative artificial intelligence ("AI") by advancing research, building infrastructure, and developing expertise in the fields of AI safety and policy.

Kairos' mission is to safeguard the public interest during the development and emergence of transformative AI by conducting, facilitating and freely disseminating rigorous research, developing open infrastructure, and cultivating expertise and educational resources in AI safety and policy, so that the benefits of advanced AI are broadly shared, and potential risks are responsibly managed.

B. Proposed Activities

Kairos recognizes that a critical bottleneck to meaningful progress in AI safety and policy lies in the generation, dissemination, and application of rigorous basic and applied research. Addressing this effectively requires more than just research; it also involves advancing future scholars to perform and conduct cutting-edge, applied research. As such, Kairos' integrated approach is built on three core pillars:

1) *Engaging in Scientific Research*: Conducting and facilitating basic and applied research are fundamental activities of our work. Through programs like the Supervised Program for Alignment Research ("SPAR"), as further referenced below, Kairos works with its researchers and scholars to define, oversee, and disseminate research in furtherance of its objectives to advance both fundamental and applied knowledge and understanding of AI safety and policy challenges.

2) *Cultivating and Supporting Talent*: We invest significantly in the advancement by identifying and supporting promising scholars who aim to contribute through scientific and

[2] Unless otherwise noted, all statutory references are to the Internal Revenue Code of 1986, as amended ("Code"); references to the regulations are to the applicable Treasury Department Regulations promulgated under the Code.

policy research. SPAR contributes to this effort, but we also host dedicated programs towards this purpose, discussed in detail below.

3) *Building Enabling Infrastructure*: We work to create resources and structures that support both basic and applied research activities, as well as, broader efforts essential for AI safety and policy. This includes facilitating knowledge sharing and collaboration (e.g. via the OASIS workshop), promoting responsible development and governance practices, and providing strategic grants to individuals and organizations undertaking vital work in AI safety research or other related areas.

In furtherance of these objectives, Kairos intends to engage in the following charitable, educational, scientific, and literary activities:

1) *Supervised Program for Alignment Research ("SPAR")*

To date, we have dedicated most of our operational efforts to our fundamental program, SPAR, which was developed to advance our public interest research objectives. More specifically, SPAR is a research program previously operated as part of UC Berkeley's AI Safety Initiative, a community overseen by UC Berkeley students interested in developing robust, interpretable, and safe machine learning systems. As SPAR developed its initial methodology and gained significant traction, it became apparent that the programming had the ability and potential to provide early-career individuals and professionals with the opportunity to work on impactful AI safety basic and applied research projects as part of a standalone nonprofit program.

The selected participants in SPAR, which includes a mix of senior researchers and early-career individuals ("Scholars"), are provided with Kairos' expertise and guidance in determining their scope of the basic or applied research agendas, overseeing the quality of the work performed, and setting deliverables, such as midterm reports, academic posters, and a final report.

SPAR is open to undergraduates, graduate students, and working professionals with backgrounds in technical disciplines (i.e., ML, CS, cybersecurity, math, physics, neuroscience, etc.) or knowledge relevant to policy and governance (i.e., law, international relations, public policy, political science, etc.). The total number of Scholars selected each year will depend on the quantity and quality of applications received, as well as Kairos' available budget that year. Through participating in SPAR, Scholars engage in a collaborative process with their research leads and peers, and are expected to develop their research direction as the program continues, participate in educational seminars and workshops, and present on the work conducted.

By performing this essential function, SPAR helps advance research into understanding the safe and ethical development of advanced AI systems, as well as the various safety and security risks that AI can present, and how to ensure that AI systems align with human and institutional values and objectives.

Findings generated through SPAR projects are intended for dissemination through public reports, academic publications, conference presentations, and open-source platforms, benefiting the public interest and the scientific community, in line with Kairos' fundamental research mission.

2) *Educational Resources and Programming*

Secondary to its basic and applied research, Kairos intends to advance its educational purpose by providing a comprehensive array of valuable educational resources as follows:

a. *Educational Outreach and Publication of Research Findings.* Kairos may advance its educational purpose through the publication and dissemination of its scientific research findings. Such efforts may include but are not limited to, attending and hosting conferences, seminars, webinars, and workshops, as well as publishing white papers, electronic journals, and other pre-print mediums for the purposes of improving and developing the capabilities of AI research to advance AI safety and protect the general public at large.

b. *Pathfinder Fellowship.* Pathfinder Fellowship, formerly known as Fieldbuilder Support Program ("PSP"), is a short-term mentorship initiative designed to support and accelerate the creation and growth of university AI safety groups at universities, which serve as critical hubs for emerging researchers. Through this program, Kairos provides group organizers ("Fellows") with the practical support and strategic guidance necessary to launch or expand campus-based AI safety group initiatives. This includes the co-development of a semester planning document, individualized feedback, and connections to potential mentors and collaborators. This also includes supporting these groups in running their own research initiatives and programs locally on campus. As of the date of this application, Kairos has supported over thirty-five (35) universities around the world in establishing AI safety groups. By equipping emerging leaders with essential resources, mentorship, and community support, PFP helps cultivate the next generation of researchers, thinkers, and practitioners who will shape the trajectory of AI development, fostering a more robust and informed research ecosystem capable of mitigating catastrophic AI risks.

c. *Educational Workshops.* Provided funding is available, Kairos intends to host in-person, biannual workshops in California tailored to organizers of university AI safety groups, focusing on hands-on training, networking, and logistical support for these specific programs. Through these workshops, participants will gain practical skills, attend lectures from senior researchers, build lasting connections with peers and mentors, and leave better equipped to lead high-impact AI safety groups within their university communities, as well as participate in research themselves.

d. *Grantmaking.* Provided funding is available, Kairos may issue grants to provide financial assistance to other Section 501(c)(3) organizations, charitable projects, and/or individuals in furtherance of its mission to advance research, build infrastructure, and further develop AI safety. The responses to Part IV, Lines 9 and 9a below further discuss the policies and procedures governing such grantmaking activities. Kairos' primary sources of financial support to fund the above-referenced activities and programs are anticipated to include grants from foundations and donations from the general public, businesses, and the government.

All of the above activities will be undertaken by Kairos' officers, employees, independent contractors, and/or volunteers under the supervision of its board of directors. Kairos expects to be funded primarily by private foundations and public charity grants. It also expects to operate primarily in California and Massachusetts, although its programming and educational resources will be accessible to all members of the public. As contributions to Kairos grow, it may broaden its programs and activities to accomplish its tax-exempt mission.

C. Legal Authorities

Kairos was created and will operate exclusively for charitable, educational, scientific, and literary services purposes and should, therefore, be recognized as exempt from federal income tax under Section 501(c)(3) of the Code. To qualify for exemption, an entity must meet both the organizational and operational tests as outlined in the Treasury Regulations ("Regulations").[3] As explained below, Kairos satisfies these requirements.

1) Organizational Test

The Regulations provide that an organization is organized exclusively for one or more exempt purposes only if its articles of organization limit the purposes of such organizations to one or more exempt purposes; and do not expressly empower the organization to engage, otherwise than as an insubstantial part of its activities, which in themselves are not in furtherance of one or more exempt purposes.[4]

Consistent with these requirements, Article 4, Paragraph (a) of Kairos' Certificate of Incorporation provides that Kairos is formed exclusively for charitable, educational, scientific, and literary services purposes within the meaning of Section 501(c)(3) of the Code. Further, Kairos is not expressly empowered to engage, otherwise than as an insubstantial part of its activities, in activities that are not for one or more exempt purposes. Article 4, Paragraph (b) of the Certificate of Incorporation provides that, notwithstanding any other provisions of Kairos' Certificate of Incorporation, Kairos shall not carry on any activity than an activity permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Code.

The Regulations also require that an organization's assets be dedicated to an exempt purpose to satisfy the organizational test.[5] Accordingly, Article 5, Paragraph (a) of Kairos' Certificate of Incorporation provides that its assets are dedicated to exempt purposes and that in the event of liquidation, dissolution, or winding up of the affairs of Kairos, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code.

Based on the foregoing provisions of its Certificate of Incorporation, Kairos satisfies the organizational test.

2) Operational Test

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[3] Treas. Reg. § 1.501(c)(3)-1.
[4] Treas. Reg. § 1.501(c)(3)-1(b)(1)(i).
[5] Treas. Reg. § 1.501(c)(3)-1(b)(4).

Section 1.501(c)(3)-1(c)(1) of the Regulations states that an organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities that accomplish one or more of such exempt purposes specified in Section 501(c)(3). Kairos will be operated exclusively for exempt purposes because it will engage primarily in activities that accomplish one or more charitable, scientific, educational, and literary purposes specified in Section 501(c)(3), as required by Section 1.501(c)(3)-1(c)(1) of the Regulations.

Kairos' primary activity, the advancement of knowledge through basic and applied research, aligns with the scientific and literary purposes described in Section 1.501(c)(3)-1(d)(5) of the Regulations. "Scientific" purposes include the carrying on of scientific research in the public interest.[6] Research is regarded as in the public interest if the results of such research (including any patents, copyrights, processes, or formulae resulting from such research) are made available to the public on a nondiscriminatory basis, if such research is directed towards benefiting the public.[7]

Relevant here, the Service has granted exemption to organizations, like Kairos, that perform scientific research for the benefit of the public. For example, in Revenue Ruling 65-60, 1965-1 C.B. 231, an organization formed to develop and disseminate a body of new knowledge related to social sciences qualified for exemption as an educational and scientific organization under Section 501(c)(3) of the Code. In another ruling, an organization qualified for exemption under Code Section 501(c)(3) as carrying out literary purposes when it was formed to survey scientific and medical literature published throughout the world and to prepare and distribute free of charge abstracts of such literature.

Applying the Regulations and above-cited rulings, Kairos' activities are undoubtedly charitable, scientific, literary, and educational. First, Kairos is advancing science, a charitable cause, by conducting research aimed at mitigating the negative impacts of AI on human and societal well-being. This research helps develop various mitigation methods to address these potential impacts and risks, ensuring that AI systems align with human values and objectives. Second, by publishing its studies and findings widely through white papers and other means, Kairos is serving a scientific and literary purpose. By supporting technological developments, Kairos' programs contribute to advancing scientific knowledge in the field of AI safety. This is similar to Revenue Ruling 65-1, 1965-1 C.B. 226, which recognized the exempt status of an organization conducting rein scientific and technical fields.

In addition, Kairos' educational programs and the conducting and publication of research findings directly further charitable, scientific, and educational purposes as defined in Section 501(c)(3) and interpreted by relevant legal authorities.

The Regulations define "educational" to include "the instruction of the public on subjects useful to the individual and beneficial to the community."[8] Kairos' educational and research programs align precisely with this definition by providing instruction and training to individuals on subjects

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[6] Treas. Reg. § 1.501(c)(3)-1(d)(5).
[7] Treas. Reg. § 1.501(c)(3)-1(d)(5).
[8] Treas. Reg. § 1.501(c)(3)-1(d)(3)(i).

that are both useful to them and beneficial to the community at large. These activities improve and develop participants' capabilities and provide guidance related to AI safety, which is a recognized educational and charitable purpose due to its inherent ability to provide greater safety to the public at large.

Kairos' activities are also analogous to those described in Revenue Ruling 64-128, 1964-1 C.B. 191, which held that an organization qualified for exemption under Section 501(c)(3) as educational when it associated scholars and others with conducting research, publishing results, and holding conferences on topics of national and international importance. Similarly, Kairos' various educational events focused on themes of AI safety for the protection of the public, providing participants with in-depth knowledge and fostering discussions on cutting-edge topics of significant societal importance.

Finally, the Regulations provide that the term "charitable" includes the advancement of education and science.[9] Accordingly, Kairos' educational and scientific activities also qualify as charitable. Moreover, by focusing on areas that will have a positive impact on society at large, Kairos advances charitable purposes as defined in Section 1.501(c)(3)-1(d)(2) of the Regulations.

D. Conclusion

Kairos meets all of the requirements for exemption from federal income tax under Section 501(c)(3) of the Code. Based on the foregoing analysis, it has been demonstrated that it is organized and will be operated exclusively for exempt purposes. Further, because it will be supported with a broad base of contributions, it will qualify as an organization described under Section 170(b)(1)(A)(vi) and 509(a)(1) of the Code as a public charity rather than as a private foundation.

Response to Part IV, Line 6

An insubstantial amount of Kairos' total activities may involve an attempt to influence legislation by advocating through its website or other social media outlets for the adoption or rejection of legislation. Kairos is filing Form 5768, Election by an Eligible 501(c)(3) Organization to Make Expenditures to Influence Legislation, a copy of which is attached as ***Exhibit F*** to this application.

Response to Part IV, Line 7

Kairos may develop online content, including methods of delivering that content that may include content subject to copyright protection and trade names or marks protectable under current trademark law. Kairos will own and may seek intellectual property protection over its name, marks, published materials, and other work products. If Kairos decides to allow others to use its intellectual property or charge fees for its use, it will do so pursuant to a license agreement negotiated and approved by Kairos. If Kairos charges fees for using its intellectual property, it will pay any such fees in amounts not to exceed a fair market valuation of the intellectual property. Kairos will use and license its intellectual property in furtherance of its tax-exempt mission and in accordance with policies approved by Kairos' Board of Directors from time to time.

Response to Part IV, Line 9

[9] Treas. Reg. § 1.501(c)(3)-1(d)(2).

Kairos may, in the future, issue grants to qualifying organizations to support its exempt purposes as described in Part IV, Line 1, but does not yet have any specific organizations ascertained as grantees at the time of this application. Such grantees, however, will be selected based on verifiable documentation of how and where such distributions will be used to ensure they advance the organization's mission.

At the time of this application submission, Kairos has not yet developed a written agreement for potential grantees. However, Kairos intends that any grantee selected for distribution of any kind will be chosen based on a completed application, which will be created prior to any distribution to a grantee. Within this application, the grantee will be required to provide a detailed explanation of the purpose and means of how such funds will be utilized. Furthermore, upon submission of this application, the recipient must agree to maintain disclosure pertaining to the use of the funds received and may be required to report back to Kairos. Implementation and retention of this application will facilitate oversight of distribution to ensure that such resources are used to further the charitable purposes of Kairos.

With respect to the eventual grant, Kairos intends to maintain the following records:
1. For organizations, proof of 501(c)(3) status;
2. Payment ledgers detailing dates and amounts of grant payments;
3. Bank records detailing check or draft numbers, amounts of payments, and dates of issuance;
4. Proposal records from applicants;
5. Approval correspondence prepared by the organization to be issued to the recipient detailing approval of the requested proposal, the amount of grant to be awarded, and the anticipated date of issuance of funds; and
6. Periodic and final reports from recipients detailing the use of funds by recipients.

The Board of Directors will develop oversight procedures to ensure that the grant awarded will be used to further the Kairos' exempt purpose. Generally, following any grant award, Kairos will request acknowledgment by the grantee that it will prepare and submit to Kairos periodic written reports concerning the use of grant funds issued by Kairos and acknowledgment by the grantee that it will submit a final written request and accounting of all grant funds. Kairos will also require the grantee to acknowledge Kairos' ability to withhold and/or recover issued funding in the event such funding is misused and/or any appearance of misuse is displayed by the grant recipient.

Response to Part IV, Line 9a
Kairos may in the future issue grants to the other non-501(c)(3) organizations, 501(c)(3)-pending organizations, and individuals to support specific causes or projects that align with Kairos' exempt purpose as discussed in Part IV of this application. It does not yet have any specific organizations or individuals in mind but finds it prudent to mention the possibility.

Response to Part IV, Line 9b
Kairos may, in the future, issue grants to non-governmental organizations (NGOs) operating in foreign countries whose missions and interests align with Kairos' exempt purposes as discussed in Part IV of this application. It does not yet have any specific organizations in mind but finds it prudent to mention the possibility. As such, Kairos cannot provide the regions the recipients are

from, nor the relationships currently held with the foreign recipients. Such organizations, while not recognized by the Internal Revenue Service as tax-exempt under Section 501(c)(3), are nevertheless the equivalent to and, if the organizations applied, would qualify as public charities under Sections 509(a)(1) or 509(a)(2) as verified through equivalency determinations.

Response to Part IV, Line 9c
Kairos will disclose in its solicitation materials that Kairos has the ultimate authority to use any contributions made to it at its discretion consistent with its exempt purposes.

Response to Part IV, Line 9d
Kairos will inquire about recipient organizations, including, but not limited to the following: (1) proof of 501(c)(3) status (or the foreign equivalent), (2) full legal name (both in English and its local language/dialect); (3) copies of organizing documents, including any acknowledgment of charitable or tax-exempt status issues by the local governing authority; (4) a list of its key officers, staff, and other individuals or entities that hold management authority; (5) current financial records and financial records for the previous two accounting periods; and (6) a summary of the individuals and resources it intends to devote to carrying out the programs or activities for which the grant will be made to support.

Response to Part IV, Line 9e
Kairos will follow the policies and procedures set forth in the response to Part IV, Line 9 above, applicable to all grantee organizations or individuals. Additionally, Kairos may send its officers, directors, and/or key employees to embed with the recipient organizations in order to ensure proper oversight over the use of granted funds. This will provide the dual purpose of (1) ensuring oversight; and (2) providing the services of those embedded individuals to assist with the charitable, scientific, educational and/or literary activities of the recipient organizations.

Response to Part IV, Line 9g
When Kairos expands its program to foreign regions, no transaction will be entered into with any entity or individual listed on the OFAC List of Specifically Designated Nationals and Blocked Persons (hereinafter "SDN List").

Kairos has adopted practices in addition to those required by law that provide additional assurances that all assets are used exclusively for charitable or other legitimate purposes. In creating such policies, Kairos will utilize the U.S. Department of the Treasury Anti-Terrorist Financing Guidelines: Voluntary Best Practices for U.S.-Based Charities. Specifically, Kairos will comply with the following guidelines prior to providing any charitable services or funding to any organization located in a foreign country:

1. Collection of basic information about the recipient of charitable and educational services, including:
    a. Recipient's name in English, its original language, and any acronym or other names used to identify the service recipient;
    b. The jurisdictions in which a recipient maintains a physical presence;
    c. Any reasonably available historical information about the service recipient that assures Kairos of the recipient's identity and integrity, including: (i) the jurisdiction

in which a recipient organization was incorporated or formed; (ii) copies of any incorporating or other governing instruments; (iii) information on the individuals who formed and operate the recipient organization, and (iv) information relating to the recipient's operating history; and

d. The available postal, email, and URL addresses and phone numbers of each service recipient.

2. Conduct a search of publicly available information to determine whether the recipient is suspected of activity relating to terrorism, including terrorist financing or other support.
3. Conduct a search of recipient's name at https://sanctionssearch.ofac.treas.gov/ to assure the recipient does not appear on OFAC's SDN List.
4. Conduct a basic vetting of its officers and directors to determine whether there is a reason to suspect such individuals are engaged in any activity relating to terrorism, including terrorist financing or other support.
5. Any suspicious activity relating to terrorism, including terrorist financing or other support, will be reported to the Federal Bureau of Investigation's local office.

Kairos does, and will continue to, comply with all United States statutes, executive orders, and regulations that restrict or prohibit citizens of the United States from engaging in transactions and dealing with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC. If required, Kairos will acquire from OFAC the appropriate licensures and/or registrations where necessary.

Response to Part IV, Line 10

Kairos intends to operate in foreign countries and may provide grants and/or other support to eligible individuals and organizations outside of the United States, including the United Kingdom.

Response to Part IV, Line 10a

When Kairos expands its programs to foreign regions, no transaction will be entered into with any entity or individual listed on the SDN List and will apply the practices described in the response to Part IV, Line 9g above.

Response to Part V, Line 1g

Provided funding is available, Kairos anticipates employing and compensating its officers to accomplish the day-to-day management of Kairos, following the guidelines outlined in Part V, Lines 1a through 1f. It also anticipates hiring other research engineers, project managers, and supporting staff. In such cases, Kairos aims to compensate the individuals as employees at rates no more than fair market value considering appropriate comparability data, as determined by the Board of Directors in accordance with Kairos' conflict of interest policy, and any interested directors will abstain from participating in those decisions.

EXHIBIT F
FORM 5768

Form **5768**

(Rev. September 2016)

Department of the Treasury
Internal Revenue Service

Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation

(Under Section 501(h) of the Internal Revenue Code)

▶ Information about Form 5768 and its instructions is at *www.irs.gov/form5768*.

For IRS Use Only ▶

Name of organization	Employer identification number
Kairos AI Project, Inc.	33-4777472
Number and street (or P.O. box no., if mail is not delivered to street address)	**Room/suite**
501 W Broadway	Suite 1540
City, town or post office, and state	**ZIP + 4**
San Diego, CA	92101

1 **Election—** As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending 12/31/2025 (Month, day, and year) and all subsequent tax years until revoked.

Note: This election must be signed and postmarked within the first taxable year to which it applies.

2 **Revocation—** As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending ______ (Month, day, and year) and all subsequent tax years *(until a new election is made)*.

Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) ▶ ☑ election ☐ revocation on behalf of the above named organization.

(Signature of officer or trustee)	(Type or print name and title)	(Date)
A	Agustín Covarrubias Izquierdo, President	05/28/2025

General Instructions

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible section 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Part II-A of Schedule C (Form 990 or Form 990-EZ). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which the election or revocation applies in item **1** or **2,** as applicable, and sign and date the form in the spaces provided.

Eligible organizations. A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

1. Section 170(b)(1)(A)(ii) (relating to educational institutions),

2. Section 170(b)(1)(A)(iii) (relating to hospitals and medical research organizations),

3. Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools),

4. Section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions),

5. Section 170(b)(1)(A)(ix) (relating to agricultural research organizations),

6. Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or

7. Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(3) organizations that support section 501(c)(4), (5), or (6) organizations).

Disqualified organizations. The following types of organizations are not permitted to make the election:

a. Section 170(b)(1)(A)(i) organizations (relating to churches),

b. An integrated auxiliary of a church or of a convention or association of churches, or

c. A member of an affiliated group of organizations if one or more members of such group is described in **a** or **b** of this paragraph.

Affiliated organizations. Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4911 and section 501(h).

Note: A private foundation (including a private operating foundation) is not an eligible organization.

Where to file. Mail Form 5768 to**:**

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027