

Office of the Minnesota Secretary of State Certification of Record

I, Steve Simon, Secretary of State of Minnesota, do certify that: The filing(s) listed below were filed in the Minnesota computerized/central filing system on the date(s) listed below and that the copies associated with this certification are a true and complete copy of those filings as filed in that system.

Filing(s) filed on:

<u>Filing Date</u>	<u>Filing Type</u>	<u>Filing Number</u>
11/17/2022	Original Filing - Nonprofit Corporation (Domestic)	1349699300028
10/31/2024	Amendment - Nonprofit Corporation (Domestic)	1508790100028

This certificate has been issued on: 11/01/2024



A handwritten signature in black ink that reads "Steve Simon".

Steve Simon
Secretary of State
State of Minnesota

Amended & Restated Articles of Incorporation of Handmade Software Foundation

The undersigned are of legal age and through this document adopt and invoke the rights and responsibilities of the provisions of the Minnesota Nonprofit Corporation Act, Chapter 317A of the Minnesota Statutes with the intent to adopt the following amended and restated articles pursuant to Ch. 317A:

I. Name of Organization

The name of the nonprofit corporation is "Handmade Software Foundation" (hereinafter "Corporation").

II. Registered Office Address and Mailing Address

The Corporation's registered office is:

310 4th Ave S, Suite 5010, Minneapolis, MN 55415

Corporation's mailing address is:

310 4th Ave S, Suite 5010, Minneapolis, MN 55415

III. Purpose

This Corporation is organized primarily to the improvement of the business or economic interests of a community and to advance the conditions of that community as specified in Section 501(c)(6) of the Internal Revenue Code, or the corresponding section of a future federal tax code. This corporation will not be operated for profit, but rather is operated exclusively for exempt purposes.

The specific purpose of Corporation is:

Improve business conditions in the software programming industry globally. We do this by advancing the education of software programmers to produce efficient, high-quality software. We also advocate for positive change within the industry such as improved software development practices. Finally, we provide opportunities for coaching, professional development, networking and community building.

IV. Exemption Requirements & Restrictions

At all times, the following conditions restricting the operations of Corporation:

1. No part of the Corporation's annual gross receipts may inure to the benefit of, or be distributable to, its directors, Officers, Members, or other private persons, incidentally or otherwise, except that the organization is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the charitable purposes described above. This includes reasonable compensation for employees and independent contractors.
2. No substantial part of the activities of the corporation will be the carrying on of propaganda or otherwise attempting to influence legislation. The corporation will not participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office (this includes the publishing or distribution of statements).
3. The Corporation will not make grants to foreign organizations or send money or property to foreign organizations that are unrelated to the Corporation's charitable mission.
4. This Corporation has no capital stock.
5. If the Corporation should add chapters (not separately incorporated) or affiliates (separately incorporated) to its corporate structure, then the Corporation will be the parent according to the following terms:
 - i. The parent organization and its subordinates will all have similar structures, purposes, and activities;
 - ii. The parent organization will set governance and fiscal policies in a uniform governing instrument that each of its subordinates must adopt and follow;
 - iii. The parent organization will supervise each subordinate chapter or affiliate, and each subordinate will agree to be partnered with the parent through a written charter contract;
 - iv. Subordinates agree to share financial information with the parent organization at all reasonable times (at least quarterly if requested), and to file Form 990s with the IRS if required.
6. Notwithstanding any other provisions of this document, this Corporation will not carry on any other activities prohibited by an organization exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code (or the corresponding section of any future federal tax code).

V. Corporate Powers

This Corporation generally has the powers of a nonprofit corporation pursuant to state statute subject to the limitations of these articles, applicable federal and state laws, or the organization's bylaws. This includes the power to buy and sell property of any kind, enter into contracts, loans, and mortgages; solicit donations, make donations or grants; apply for and receive grants, accept bequests, and establish and maintain an endowment fund. The power to initially adopt, amend, or repeal bylaws is vested in the board.

VI. Written Action

Any action that could be taken at a Board meeting may instead be taken by written action, so long as the following conditions are met:

- The written action is taken by a vote of the number of directors that would be required to take the same action at a meeting of the board at which all directors were present.
- The votes cast through written action must be voted on through authenticated electronic communication (defined as communication that includes information which one can reasonably identify who the sender was (for example, a known email address, phone number, certified e-signature program, etc.).
- Action taken under this section is effective when the last director signs the consent unless the consent specifies a different effective date.
- Action taken under this section has the effect of a meeting vote and must be filed with the board's meeting minutes. The vote may be described as a meeting vote in any document.

VII. Membership

The Corporation will not have voting members.

VIII. Board of Directors

The management of the affairs of the Corporation is vested in a Board of Directors made up of at least 3 directors and as defined in the Corporation's Bylaws. No director has any right, title, or interest in or to any property of the Corporation.

IX. Limited Liability & Indemnification

All directors will discharge their duties in good faith; in a manner the director reasonably believes to be in the best interests of the corporation; and, with the care an ordinarily prudent person in a like position would exercise under similar circumstances.

All directors who serve as volunteers without compensation (except for reimbursement of actual expenses) will have limited liability to the greatest extent allowed by state law.

To the greatest extent allowed by law, the Corporation may indemnify and hold harmless its directors, officers, employees, and agents who acted in good faith; in a manner they reasonably

believed to be in the best interests of the corporation; and who have not been judged liable for negligence or misconduct.

No director, officer, employee, member or agent of the Corporation is personally liable for the properly authorized acts, debts, liabilities, or obligations of the nonprofit corporation.

X. Conflicts of Interest Policy

The Corporation will adopt a Conflicts of Interest Policy that meets IRS requirements and nonprofit sector best practices. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest, private inurement, excess benefit transactions, etc.

XI. Duration & Dissolution

The duration of the Corporation's corporate existence is perpetual unless dissolved.

The methods and procedures of dissolution will be governed by Minnesota Statutes.

XII. Distribution of Assets Upon Dissolution

At the direction of the board of directors, any and all remaining assets upon dissolution of the Corporation will be distributed exclusively to one or more charitable, religious, scientific, literary, or educational organizations which would qualify under Section 501(c)(6) of the Internal Revenue Code, or the corresponding section of a future federal tax code, or to the federal, state, or local government, for a public purpose.

Ben Visness

Benjamin Visness, President
1414 Breda Ave
Saint Paul, MN 55108



Work Item 1508790100028
Original File Number 1349699300028

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED
10/31/2024 11:59 PM

A handwritten signature in black ink that reads "Steve Simon". The signature is written in a cursive, flowing style.

Steve Simon
Secretary of State

Office of the Minnesota Secretary of State Certificate of Incorporation

I, Steve Simon, Secretary of State of Minnesota, do certify that: The following business entity has duly complied with the relevant provisions of Minnesota Statutes listed below, and is formed or authorized to do business in Minnesota on and after this date with all the powers, rights and privileges, and subject to the limitations, duties and restrictions, set forth in that chapter.

The business entity is now legally registered under the laws of Minnesota.

Name: Handmade Software Foundation

File Number: 1349699300028

Minnesota Statutes, Chapter: 317A

This certificate has been issued on: 11/17/2022



A handwritten signature in black ink that reads "Steve Simon".

Steve Simon
Secretary of State
State of Minnesota

Office of the Minnesota Secretary of State
Minnesota Nonprofit Corporation/Articles of Incorporation
Minnesota Statutes, Chapter 317A



The individual(s) listed below who is (are each) 18 years of age or older, hereby adopt(s) the following Articles of Incorporation:

ARTICLE 1 - CORPORATE NAME:

Handmade Software Foundation

ARTICLE 2 - REGISTERED OFFICE AND AGENT(S), IF ANY AT THAT OFFICE:

Name

Address:

1414 Breda Ave Saint Paul MN 55108 USA

ARTICLE 3 - INCORPORATOR(S):

Name:

Address:

Benjamin Visness

1414 Breda Ave Saint Paul MN 55108

DURATION: PERPETUAL

If you submit an attachment, it will be incorporated into this document. If the attachment conflicts with the information specifically set forth in this document, this document supersedes the data referenced in the attachment.

By typing my name, I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

SIGNED BY: Jessica Birken

MAILING ADDRESS: 310 4th Ave S Suite 5010 Minneapolis MN 55415

EMAIL FOR OFFICIAL NOTICES: birkenlawcentral@gmail.com

Original Articles of Incorporation of Handmade Software Foundation

The undersigned are of legal age and through this document adopt and invoke the rights and responsibilities of the provisions of the Minnesota Nonprofit Corporation Act, Chapter 317A of the Minnesota Statutes with the intent to create a nonprofit corporation and adopt the following articles:

I. Name of Organization

The name of the nonprofit corporation is “Handmade Software Foundation” (hereinafter “Corporation”).

II. Registered Office Address and Mailing Address

The Corporation’s registered office is:

1414 Breda Ave, Saint Paul, MN 55108

Corporation's mailing address is:

310 4th Ave S, Suite 5010, Minneapolis, MN 55415

III. Purpose

This Corporation is organized exclusively for charitable, religious, educational, and scientific purposes as specified in Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of a future federal tax code. This corporation will not be operated for profit, but rather is operated exclusively for exempt purposes.

The specific purpose of Corporation is:

Educational: Advancing the education of software programmers to produce efficient, high-quality software that prioritizes the user. We do this by providing direct education to programmers and the public; and, by advocating for positive change within the industry.

Charitable: Lessening the burdens of government by improving the software industry, developing quality tools and platforms, and protecting end users from poor product.

IV. Exemption Requirements & Restrictions

At all times, the following conditions restricting the operations of Corporation:

- 1.** No part of the Corporation's annual gross receipts may inure to the benefit of, or be distributable to, its directors, Officers, Members, or other private persons, incidentally or otherwise, except that the organization is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the charitable purposes described above. This includes reasonable compensation for employees and independent contractors.
- 2.** No substantial part of the activities of the corporation will be the carrying on of propaganda or otherwise attempting to influence legislation. The corporation will not participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office (this includes the publishing or distribution of statements).
- 3.** The Corporation will not make grants to foreign organizations or send money or property to foreign organizations that are unrelated to the Corporation's charitable mission.
- 4.** This Corporation has no capital stock.
- 5.** If the Corporation should add chapters (not separately incorporated) or affiliates (separately incorporated) to its corporate structure, then the Corporation will be the parent according to the following terms:
 - i. The parent organization and its subordinates will all have similar structures, purposes, and activities;
 - ii. The parent organization will set governance and fiscal policies in a uniform governing instrument that each of its subordinates must adopt and follow;
 - iii. The parent organization will supervise each subordinate chapter or affiliate, and each subordinate will agree to be partnered with the parent through a written charter contract;
 - iv. Subordinates agree to share financial information with the parent organization at all reasonable times (at least quarterly if requested), and to file Form 990s with the IRS if required.
- 6.** Notwithstanding any other provisions of this document, this Corporation will not carry on any other activities prohibited by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (or the corresponding section of any future federal tax code).

V. Corporate Powers

This Corporation generally has the powers of a nonprofit corporation pursuant to state statute subject to the limitations of these articles, applicable federal and state laws, or the organization's bylaws. This includes the power to buy and sell property of any kind, enter into contracts, loans, and mortgages; solicit donations, make donations or grants; apply for and receive grants, accept bequests, and establish and maintain an endowment fund. The power to initially adopt, amend, or repeal bylaws is vested in the board.

VI. Written Action

Any action that could be taken at a Board meeting may instead be taken by written action, so long as the following conditions are met:

- The written action is taken by a vote of the number of directors that would be required to take the same action at a meeting of the board at which all directors were present.
- The votes cast through written action must be voted on through authenticated electronic communication (defined as communication that includes information which one can reasonably identify who the sender was (for example, a known email address, phone number, certified e-signature program, etc.).
- Once the vote is complete, all directors are given immediate notice of the text and effective date of the written action.
- Action taken under this section is effective when the last director signs the consent unless the consent specifies a different effective date.

Action taken under this section has the effect of a meeting vote and may be described as a meeting vote in any document.

VII. Membership

The Corporation will not have voting members.

VIII. Board of Directors

The management of the affairs of the Corporation is vested in a Board of Directors made up of at least 3 directors and as defined in the Corporation's Bylaws. No director has any right, title, or interest in or to any property of the Corporation.

IX. Limited Liability & Indemnification

All directors will discharge their duties in good faith; in a manner the director reasonably believes to be in the best interests of the corporation; and, with the care an ordinarily prudent person in a like position would exercise under similar circumstances. A person who meets these standards is not liable by reason of being (or having been) a director of the corporation.

The Corporation will indemnify and hold harmless its directors and officers and executive level employees, except in cases involving willful misconduct.

No director, officer, member, or employee of the Corporation is personally liable for the properly authorized acts, debts, liabilities, or obligations of the nonprofit corporation.

Likewise, no acts, debts, liabilities, or obligations of an individual director, Officer, member, or employee are subject to payment by the Corporation as a debt or obligation.

X. Conflicts of Interest Policy

The Corporation will adopt a Conflicts of Interest Policy that meets IRS requirements and nonprofit sector best practices. The purpose of a conflicts of interest policy is to protect the Corporation whenever it is contemplating conducting transactions that might benefit the private interest of an officer or director of the Corporation, or that might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

XI. Gift Acceptance

The Corporation may generally solicit and accept gifts that are consistent with its mission. Donations may generally be accepted by Corporation from individuals, partnerships, corporations, foundations, government agencies, or other entities, without limitation. In the course of its regular fundraising activities, the Corporation may accept donations including but not limited to money; real property; personal property; stock; other assets; and, in-kind goods or services, subject to its gift acceptance policies and procedures.

The Corporation may establish other gift acceptance policies from time to time which more specifically regulate the acceptance of or solicitation of gifts.

Directors and Officers will not personally accept gifts, entertainment, beneficial actions, or other tokens of recognition from individuals or entities when the party providing the gift, entertainment or favor does so under circumstances where it might be inferred that the action is or could be intended to influence them in the performance of their duties. However, this policy does not apply to acceptance of items or entertainment of nominal value which are not related to any particular transaction.

XII. Duration & Dissolution

The duration of the Corporation's corporate existence is perpetual unless dissolved.

The methods and procedures of dissolution will be governed by Minnesota Statutes.

XIII. Distribution of Assets Upon Dissolution

At the direction of the board of directors, any and all remaining assets upon dissolution of the Corporation will be distributed exclusively to one or more charitable, religious, scientific, literary, or educational organizations which would qualify under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of a future federal tax code, or to the federal, state, or local government, for a public purpose.

IN WITNESS WHEREOF, the undersigned, who is duly authorized to sign on behalf of the Corporation named above subscribes their name to this document to Incorporate the Corporation under the laws of the State of Minnesota, Chapter. 317A. and agrees to be subject to the penalties of perjury as set forth in Section 609.48 as if signing this document under oath.

Ben Visness

Benjamin Visness, Incorporator
1414 Breda Ave
Saint Paul, MN 55108

TITLE	Handmade Software Foundation: Articles of Incorporation
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Document History



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14:00:14 UTC

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from jess@birkenlaw.com
IP: 73.177.196.171



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IP: 75.73.108.243



SIGNED

11 / 15 / 2022

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Signed by Benjamin Visness (bvisness@gmail.com)
IP: 75.73.108.243



COMPLETED

11 / 15 / 2022

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The document has been completed.



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Original File Number 1349699300028

STATE OF MINNESOTA
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Steve Simon
Secretary of State

Handmade Software Foundation

Bylaws

Revision History

Approved and adopted 01/25/2023

Approved and adopted 10/28/2024

Editor Tip:

The Table of Contents is a feature in Microsoft Word. It reads the headings and creates the table, automatically adjusting the pagination. These formatting features are destroyed when opening this document in a non-Microsoft word processing program (i.e., Google Docs).

When editing the contents of these bylaws, use the Home / Styles in the ribbon to create any new headings. When changing the contents of the headings, or moving sections in the document, one can update the table of contents by following these directions:

- 1. With your mouse pointer anywhere on the table of contents, right click
- 3. Choose "Update Field" (or "Entire Table" / "page numbers only" based on your need)

To control the table of contents' formatting, navigate in the ribbon to References / Table of contents / Custom and make any selections you choose.

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I. Purpose

This corporation is not operated for profit. The Handmade Software Foundation “HSF” is organized exclusively for the nonprofit purposes as specifically described in the Articles of Incorporation. All changes to the HSF's purpose are governed by changes to that document.

II. Membership

The HSF has no voting members. All members of the HSF are non-voting members. The management of the affairs of HSF is vested in a Board of Directors.

A. Eligibility for Membership

Those who want to be involved with the HSF and pay the dues of membership will be considered a non-voting member in “good standing” who enjoys the benefits of membership.

B. Members Not Financially Obligated

No member will be personally responsible for any financial obligation of the HSF.

C. Membership Duration

Once registered as a member, membership will continue perpetually until cancelled.

D. Membership Non-transferable

Membership in HSF may not be assigned or transferred in any way.

E. Membership Termination

All member rights, privileges, and benefits will cease in the event of:

1. Resignation by the member with notice; or,
2. Death of the member; or,
3. Expiration of the membership duration; or,
4. Failure to pay applicable dues/fees (if any).

III. Board of Directors (Governing Body)

A. Board Governing Powers

In compliance with state law and common law, the Board of Directors will execute the fiduciary duties (duty of care; the duty of loyalty; and the duty of obedience) to the nonprofit corporation

in all aspects of its governance. The Board has all the powers given by state law which are necessary and appropriate for governing the HSF, including but not limited to the following:

1. Performance of all duties imposed upon them collectively or individually by law, by the Articles of Incorporation, these Bylaws, or other written policies and procedures of the HSF.
2. Appointment and removal of Board Directors & Officers.
3. Oversee the affairs and activities of the HSF and set policies and procedures.
4. Enter into contracts, leases, or other agreements which are, in the judgment of the Board, necessary or desirable to the delivery and execution of the mission.
5. Acquire, manage, improve, encumber, leverage, or dispose of real or personal property, through any lawful method.
6. Oversee the participation in financial transactions such as loans, debt obligations, investments, promissory notes, bonds, deeds of trust, mortgages, pledges, etc.
7. Provide indemnification for directors, officers, employees, committee members or other official agents who are serving at the request of the corporation and to obtain insurance for these purposes.
8. Uphold the Bylaws, Policies and Procedures of the HSF.
9. The Board of Directors may engage in acts that are in the best interests of the HSF and that are not in violation of state or federal laws or regulations. No director will have any right, title, or interest in or to any property of the HSF.

B. Board Compensation

All members of the Board will serve as volunteers. No compensation may be paid to the directors for their services, time, and efforts in that role. Directors, however, may be reimbursed for necessary and reasonable actual (documented) expenses incurred in the performance of their duties subject to the organization's financial policies and procedures.

C. Board Number and Qualification

HSF's Board of Directors must be composed of not less than 3, with the upper limit being set by the Board of Directors at their discretion.

All directors must be over the age of 18. These individuals should be broadly representative of the community, possess applicable experience, or meet other eligibility criteria. Directors may not be corporate entities.

D. Board Terms

All directors will serve a 2-year term. The HSF will utilize staggered terms or any other reasonable method to preserve institutional knowledge continuation. There is no limitation on

the number of terms a director may serve, except that directors must take at least one year off after serving 10 consecutive years.

E. Election Process

Election of Directors may occur as a regular order of business at any Board meeting. Directors will be elected by a vote of the Board of Directors. New Directors will assume office immediately upon election.

Any eligible person interested in serving may submit a written notice of interest to the Secretary or appropriate committee. Or any existing Director may nominate a candidate by submitting a notice of interest.

The Board of the HSF will vote to elect or reject the candidate at its first reasonable opportunity (at any regular meeting or by convening a special meeting if the number of directors will fall below the minimum required).

F. Board Member Resignation

A director may resign at any time by giving notice to an Officer of the Board. Notice may be in any form. The resignation can be deemed effective immediately without formal acceptance by the board. If a resignation is provided with a later effective date, then the Board may fill the pending vacancy before the effective date and the new director will be seated on the effective date and will serve out the remainder of the resigning member's term. If fewer directors will remain after the resignation than is mandated as the minimum by these bylaws, then the resignation must not be effective until a successor is elected so the minimum number of directors is maintained.

G. Board Member Termination or Removal

Any director may be removed at any time with or without cause, by an affirmative vote of a simple majority of all the remaining directors. The matter of removal may be acted upon at any meeting of the Board of Directors. The director subject to removal may not vote on the matter. Upon removal, a successive director may then be elected to fill the vacancy created and serve out the remainder of that term.

H. Board Vacancies

Vacancies in the Board of Directors are filled by a vote of the majority of the remaining directors at a properly called meeting. The new director appointed will fulfil the remainder of the term for that seat.

I. Regular Board Meetings

The board will meet routinely, on a schedule designated by the Board which meets or exceeds state nonprofit law minimum requirements.

J. Special or Emergency Board Meetings

Special meetings of the board may be called with 24 hours' notice upon the request of the President, or by one-third of the board.

K. Board Meeting Notices

All written meeting notices, including the date, time, and place of the meeting, are provided to each director at least 5 calendar days in advance of a meeting. Notice will not be provided more than 60 calendar days in advance of a meeting. This notice may be given through any reasonable method. The board meeting schedule may be set and published to the board annually in lieu of or in addition to other notices.

Directors may waive the notice requirements. Attendance at the meeting is considered a waiver of notice requirements unless the director objects at the beginning of the meeting that it was not properly called and does not participate in the meeting.

L. Board Meeting Quorum

Unless otherwise specified in these bylaws, at all meetings of the Board of Directors, a simple majority of 51% or greater of seated directors constitutes a quorum for the transaction of all authorized business. If 51% or greater of seated directors are not present, no voting may occur.

M. Board Action / Voting

Unless otherwise specified in these bylaws, during Board meetings, all matters are decided by a simple majority vote. There is no cumulative voting among directors. Abstaining from votes is not permitted. Board members with a conflict of interest will recuse themselves from all discussion and the vote in accordance with the HSF's Conflicts of Interest Policy. Proxy voting is not permitted. The acts of the Board are the acts of the HSF and must be carried out.

N. Private Entity

The HSF is a private nonprofit corporation not subject to open meetings law and government data practices. The HSF may hold its meetings open to the public, if desired or if required by grant funding or similar requirements.

O. Meeting Procedures

All questions of order with respect to any meeting or action of the HSF, its Board of Directors, or any chartered committee or task force will be resolved in any orderly manner that is deemed appropriate by the President or committee Chair. The HSF is not obligated to utilize Robert's Rules of Order.

P. Meeting Decorum

The HSF follows lawful and nonprofit sector best practices for conducting business meetings. The Board of Directors will exemplify, communicate, and enforce the expectation that meetings are conducted in an orderly and respectful manner. The Board of Directors reserves the right to excuse any director, officer, member, guest, member of the media, or audience participant exhibiting conduct that is disrespectful or disruptive to meeting proceedings. The President has the responsibility to require order in a meeting. To that end, the President has the authority to call a director, officer, or member to order, and exclude non-members, if necessary, to maintain an orderly meeting. The President has the authority to remove a participant from the meeting. Another officer may act in the President's place if required.

Q. Board Meetings by Remote Participation

To the extent permitted by state law, meetings of the Board of Directors may occur either in part or solely through remote communication, if desired. The method of remote communication must allow all directors in attendance to participate contemporaneously in the meeting.

R. Board Written Action Without a Meeting

Any action that could be taken at a Board meeting may instead be taken by written action, so long as the following conditions are met:

- The action is taken by either a unanimous vote or a vote of the number of directors that would be required to take the same action at a meeting of the board at which all directors were present.
- The votes cast through written action must be voted on through authenticated electronic communication (defined as communication that includes information which one can reasonably identify who the sender was (for example, a known email address, phone number, certified e-signature program, etc.)).
- Once the vote is complete, all directors are given immediate notice of the text and effective date of the written action.
- Action taken under this section is effective when the last director signs the consent unless the consent specifies a different effective date.
- Action taken under this section has the effect of a meeting vote and may be described as a meeting vote in any document.

IV. Optional Advisory Board (Non-Governing Body)

A. Number and Qualifications

The HSF may have an Advisory Board if desired. The Advisory Board members are elected by a vote of the Board of Directors at any meeting. The Advisory Board is composed of not less than 3 persons. The Board of Directors will seek Advisory Board members who have an expressed concern for the mission, or who have demonstrated expertise in relevant areas. Advisory Board members are not required to be over age 18.

B. Powers

Any Advisory Board does not have any powers to govern the HSF or vote on corporate matters. Instead, the Advisory Board is a body that provides non-binding strategic advice to the governing Board of Directors. Advisory Board members may attend Board meetings and may serve on committees or task forces.

C. Terms

Once appointed, Advisory Board members will serve 1-year terms. There is no limit to the number of terms an Advisory Board member may serve.

D. Meetings

The Advisory Board will meet at least annually. Advisory Board members meetings may include remote participation.

V. Officers

A. Election of Board Officers

Board Officers must first also be on the Board of Directors of the HSF. Officers are effectively board members with extra duties. Board Officers are volunteers and are not paid for their board service. They are elected annually from the pool of seated directors.

A vacancy in any Board Officer position may be filled by a vote of the Board of Directors for the unexpired portion of the term. The Board of Directors also has the authority to appoint temporary acting Board Officers as may be necessary during the temporary absence or disability of serving Board Officers.

B. Terms

All Board Officers will serve a 2-year term that coincides with a portion of their term as director. There is no limit to the number of terms an officer may serve. However, in the case of the Treasurer, the Treasurer may serve only up to 3 consecutive years. After serving 3 consecutive years, the Treasurer must take at least 1 year off from the Treasurer position before being considered for another term as Treasurer.

C. Resignation

An Officer may resign by giving notice to any other Board Officer. The resignation is effective immediately and without formal acceptance when the notice is given to the Board, unless a later effective date is named in the notice. Notice may be in any form.

D. Removal

Board Officer positions are distinct from board membership. Any officer who is removed as a director is also automatically removed from their officer position. However, any officer may be removed only from their officer position with or without cause by a vote of all remaining directors. The matter of removal may be acted upon at any meeting of the Board of Directors. The officer subject to removal cannot vote on the issue. After removal, another board member will be appointed to serve in an interim capacity to fill the vacancy for the remainder of the officer term.

E. Board Officers & Duties

The principal officers of the board consist of a President, Secretary and Treasurer, and a Vice President if desired. Their duties are as follows:

1. **President.** The President convenes regularly scheduled board meetings, presides at meetings, or arranges for other directors to preside at each meeting. Since all board members are of equal authority, any other officer or director may serve in the President's absence. The President does not have any extraordinary authority or veto power due to their Office.
2. **Secretary.** The Secretary is responsible for keeping records of board actions, including overseeing the taking of minutes at all board meetings, sending out meeting announcements, distributing copies of minutes and the agenda to each board member, and assuring that corporate records are maintained.
3. **Treasurer.** The Treasurer makes a report at each board meeting and makes financial information available to the board and the public. The Treasurer may also assist in the preparation of the budget if required, may help develop fundraising plans if required.
4. **Vice President.** The Vice President, if one is appointed, may chair committees or task forces on special subjects as designated by the board and may serve in the President's absence when needed.

At the discretion of the Board of Directors, other Board Officers such as Fundraising or Development Director, may be elected with duties that the Board will prescribe.

Officers also have additional duties and powers as prescribed from time to time by the Board of Directors in addition to the duties and powers described by these Bylaws.

VI. Committees & Task Forces

A. Authority

The Board of Directors may act through committees or ad-hoc task forces. The Board may create these groups through resolutions adopted by a vote of the Board of Directors. Each group has the duties and responsibilities granted to it from time to time by the Board. These groups are always subject to the control and direction of the Board. Ideally, at least one member the committee or task force will be a Board Member. Committee members may be volunteers that are not on the board. Committees and task forces report back to the Board on a schedule determined by the Board regarding recommendations or action items on the Board's agenda.

B. Committees

Committees may be standing or have an expiration date. Examples of committees that may be formed by resolution adopted by a majority of the Board include but are not limited to: Governance, Finance or regarding programmatic issues, etc.

Committees are formed under a detailed charter describing their purpose and duties.

C. Task Forces

Task forces are temporary work groups often made up of experts in specified areas of knowledge or practice. Task forces are small groups of people—and resources—brought together to accomplish a specific objective, with the expectation that the group will disband when the objective has been completed. Task forces are formed to address major or complex issues and projects. Often, they are formed in response to an event, whether expected or unexpected, which causes the need to acquire knowledge and respond.

D. Executive Committee

The Board of Directors may (but does not need to) establish an Executive Committee to consist of the Chairs of any standing committees and the Board President. The President is the Chair of any Executive Committee. The creation of an Executive Committee does not relieve the Board of Directors of any of its responsibility. This committee is always subject to the direction and control of the full Board. The role of the Executive Committee, if established, is primarily to organize the agenda for each board meeting and may also supervise the Executive Director. In keeping with nonprofit sector best practices, the Executive Committee never has authority to act on behalf of the full board for any reason.

E. Meetings

Meetings of the individual committees and task forces may be held at a time and place (including by phone or virtually) as determined by a majority of the committee or task force members; by the Board President; or, by the Board of Directors. Notice of committee and task force meetings is handled under the same provisions for board meetings, including the ability to waive notice requirements. A simple majority constitutes a quorum for any committee or task force meeting.

VII. Executive Officers, Employees, & Independent Contractors

A. Designation

The Board of Directors may select an Executive Director (whether it uses this title or another comparable title). The Executive Director will be engaged by and act as the administrative agent of the Board of Directors to administer the affairs of the HSF and implement the policies and decisions of the Board of Directors. The Executive Director has no power or authority apart from that which is delegated to them by the Board of Directors, and the Board has the duty and responsibility to adequately monitor the actions of the Executive Director. The Executive Director may be a non-voting ex officio member of any standing committees and may attend and may participate in all meetings of the Board of Directors except when matters regarding their employment and compensation are under consideration. The Executive Director may not serve as a voting member of the Board of Directors.

B. Compensation

The HSF may pay compensation to the Executive Director, other hired officers, employees, and other independent contractors for services rendered. The amount and frequency of payments must be reasonable, determined from time to time by the Board in accordance with the

Conflicts of Interest Policy, and be legally compliant with all state and federal employment, nonprofit, and other applicable laws.

C. Checks, Drafts, Petty Cash Fund

The Executive Director may be authorized to provide one of the signatures on checks, drafts, or other orders of payment for the HSF. They may also be authorized to administer a Petty Cash Fund, the size of which is designated by the Board of Directors.

D. Volunteers

The Board of Directors may establish policies and procedures to recruit, train, and utilize volunteers in the operation of its activities and fulfillment of its purpose and mission. The HSF may maintain insurance policies to cover those serving as volunteers.

VIII. Management Provisions

A. Diversity, Equity & Inclusion

1. Non-Discrimination

The HSF will not discriminate against individuals or groups on the basis of gender, age, ethnicity, religion, creed, national origin, citizenship status, sexual orientation, gender expression, disability, marital status, income, political affiliation, or any other legally protected class in its policies, recommendations, programs, or actions.

2. Equal Opportunity

The HSF will strive to be an equal opportunity employer and will adopt equal opportunity employment policies that comply with state and local requirements.

3. Diversity, Equity & Inclusion

The HSF will foster principles of diversity, equity, and inclusion in its mission-driven work. This includes fostering diversity, equity, and inclusion in the organization's policies and procedures; in the election of its corporate directors; in the hiring and advancement of its staff; and in all of its programmatic activities.

B. Financial Year

The accounting year of the HSF begins on January 1 and ends on December 31.

C. Annual Budget & Financial Information

The Board will consider programmatic goals and financial objectives in planning for the annual budget. The Board must review and adopt the budget annually. During the financial year, expenditures must be within budget, unless the budget is revised with Board approval as required by the financial policies and procedures. Financial reports are required to be submitted to and reviewed by the full Board no less than quarterly. At minimum, the Board will regularly review the HSF's: income statement, balance sheet, and budget to actual reports. At

minimum, the Board will review annually, the annual financial report, any audit reports, and IRS 990 information return.

D. Accounts

1. The HSF will maintain appropriate checking, savings, or other accounts at a reputable bank or financial institution under the name of the HSF.
2. Any officer of the HSF or the Executive Director may be authorized by board resolution to act as signatories on all corporate accounts. HSF will at all times have at least two signatories on every bank account or financial account.
3. All money raised in the HSF's name must be deposited in corporate accounts as charitable assets and used for charitable purposes according to State and Federal fundraising laws and rules.

E. Corporate Office

The corporate office of the HSF is the place designated in the Articles of Incorporation as the corporate office. The HSF may change its corporate office in accordance with state law. The corporate records are stored at the corporate office or in an electronic file storage system.

F. Other Offices

The HSF may maintain offices or places of business other than the corporate office and mailing address on file with its home state. Including those within or outside of its home state, as the Board may from time to time designate or the business of the HSF may require.

G. Records

The HSF will keep at the corporate office address or in an online filing system correct and complete copies of its articles and bylaws; accounting records; and the meeting minutes of its board, committees, and task forces for the last six years.

H. Inspection

A director may inspect all records described in the section above, either in person or by agent or attorney, for any proper purpose at any reasonable time. A proper purpose is one reasonably related to the person's interest as a director of the corporation.

Upon request the HSF will give a director who requests it a financial statement (i.e., consolidated financial statements, or income statement and balance sheet, etc.) for the last annual accounting period and a balance sheet with a summary of its assets and liabilities as of the closing date of the last quarterly accounting period.

I. Ownership of Intangible Assets

From time-to-time accounts will be established on behalf of the HSF for third party services such as web domains, web services, software services, donor or member lists, etc. All accounts of this nature are assets of the HSF and should be opened in the name of the HSF whenever possible. If ownership cannot be established in the name of the HSF, the individual must grant

secondary authority whenever possible or share account information and log in credentials to the HSF's designee to preserve right of access to these assets and accounts.

J. Legal Instruments

All contracts, agreements, and other legal instruments executed by the HSF must be issued in the name of the HSF, not the individual name of a director or officer, employee, etc. The Board may establish internal controls or policies which control the number of officers required to sign legal instruments.

Legal instruments must only be signed after proper consideration and approval by the full Board or those with delegated authority (for example, the Executive Director). In the event a legal instrument is not properly approved, then the individual signing the agreement may be considered personally liable.

K. Loans

Loans and other debts are not permitted without authorization of the Board of Directors (or those with delegated authority) specifically authorizing the loan or debt. All loans and debts for the HSF must comply with state laws governing nonprofits.

L. Periodic Reviews

Periodic reviews are conducted to ensure the HSF operates in a manner consistent with its charitable purposes; that it files all required paperwork; and does not engage in activities that could jeopardize its tax-exempt status. The periodic reviews will, at a minimum, include the following subjects:

- 1.** Whether compensation arrangements and benefits and vendor payments are reasonable, based on competent survey information, and the result of arm's length bargaining.
- 2.** Whether partnerships, joint ventures, and arrangements with management organizations conform to the HSF's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in private inurement, impermissible private benefit or in an excess benefit transaction.
- 3.** Whether the HSF is properly filing annual paperwork with the IRS (including the Form 990) and certain state agencies for charitable solicitation registration; corporate entity registration; unemployment insurance; sales tax revenue reporting; income tax reporting; or social security administration, etc.
- 4.** Whether the HSF is compliant with state and federal fundraising regulations and industry best practices.
- 5.** Whether the HSF has adequate and necessary insurance coverages for liability, directors and officers, workers compensation, or other coverages.

M. Affiliations

The HSF may maintain professional affiliations that benefit and strengthen the organization and its capacity to fulfill its mission.

N. Policies and Procedures

The Board of Directors may establish policies and procedures including but not limited to:

- To maintain records of decisions made by the Board in one central location.
- Regarding internal financial controls.
- Regarding conflict of interest.
- Regarding gifts and grants to other individuals/organizations.
- Regarding employees and volunteers; and
- Regarding other topics that may become reasonable and necessary.

IX. Amending the Articles of Incorporation and Bylaws

The HSF has the power to amend the Articles of Incorporation and Bylaws. Subject to restrictions imposed by state statutes, amendments to the Articles and Bylaws must be approved by the affirmative vote of the Board at a properly called meeting.

Certification

These Bylaws were approved at a properly conducted meeting of the Board of Directors of HSF by a majority vote.

Ben Visness
President

10/31/2024
Date

Power of Attorney
and Declaration of Representative

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

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

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

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

Taxpayer name and address Handmade Software Foundation 1414 Breda Ave, Saint Paul, MN 55108	Taxpayer identification number(s) 92-1202077	
	Daytime telephone number 612.559.4507	Plan number (if applicable)

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

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

Name and address Jessica Birken, MNM, Esq. Birken Law Office 1887 Whitney Mesa Dr., #3679, Henderson, NV 89014 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0313-94093R PTIN na Telephone No. 612.200.3679 Fax No. 888.551.5637 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

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

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

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Annual information return	990	2024, 2025, 2026
Application for income tax exemption	1024	2024, 2025, 2026

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

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider; ☒ Authorize disclosure to third parties; ☒ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

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

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.
► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Ben Visness
Signature

06/18/2024
Date

President
Title (if applicable)

Ben Visness
Print name

Handmade Software Foundation
Print name of taxpayer from line 1 if other than individual


Part II Declaration of Representative

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

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

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

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

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	Minnesota	0388187		06/18/2024

Form **8821**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

► Go to www.irs.gov/Form8821 for instructions and the latest information.
► Don't sign this form unless all applicable lines have been completed.
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165
For IRS Use Only
Received by:
Name
Telephone
Function
Date

1 Taxpayer information. Taxpayer must sign and date this form on line 6.	
Taxpayer name and address Handmade Software Foundation 1414 Breda Ave, Saint Paul, MN 55108	Taxpayer identification number(s) 92-1202077
	Daytime telephone number 612.559.4507
	Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. Check here if a list of additional designees is attached ► <input type="checkbox"/>	
Name and address John Sangalang Birken Law Office 1887 Whitney Mesa Dr., #3679, Henderson, NV 89014 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. NONE PTIN Telephone No. 612.200.3679 Fax No. 888.551.5637 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Novah Venezuela Birken Law Office 1887 Whitney Mesa Dr., #3679, Henderson, NV 89014 Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. NONE PTIN Telephone No. 612.200.3679 Fax No. 888.551.5637 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.


☒ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Annual information return	990	2024, 2025, 2026	
Application for income tax exemption	1024	2024, 2025, 2026	

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ► ☐

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ► ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.	
► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.	
► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.	
 Signature	6/28/24 Date
Ben Visness Print Name	President Title (if applicable)

Application for Recognition of Exemption Under Section 501(c)(6) of the Internal Revenue Code Form 1024 Supplementary Information

Part I – (12) Authorized Representative

The identifying information for the authorized representative is as follows:

Jessica Birken, MNM, Esq.
Birken Law Office PLLC
1887 Whitney Mesa Dr. #3679
Henderson, NV 89014
Office: 612.200.3679

IRS Forms 2848 for attorney authorization and 8821 for staff information requests are included in this supplemental packet.

Part III – Your Activities (1)

A. Introduction

Handmade Software Foundation (“HSF”) was incorporated in the state of Minnesota on November 17, 2022. HSF was started in response to the reality that modern software is very poor quality from a development perspective.

Today’s software programs are often 10x slower and use 10x more of your device’s resources than they should. While this may seem unbelievable, it’s true. Compare below how an iMac shipped to users in 2000 and in 2024:

iMac Computer	Shipped in 2000	Shipped in 2024
Processor	400MHz single-core	4GHz eight-core processor
RAM	64MB	8GB
GB disk space	10GB	256GB

Companies can fit 10-100x more power into the device, and yet the iMac still runs out of memory, still overloads its processor, and still runs out of disk space, while performing the same tasks from 25 years ago. How is this possible? It sounds crazy, but software is actually just that bloated.

HSF cares about setting software industry standards to build software the right way. Programmers following HSF industry best practices produce software that is tiny, lightweight, and fast, with zero compromises to functionality. Software that meets these standards is shocking to use because it shows how powerful modern computers really are, and reveals how slow most software really is.

In order to advance this industry, we must develop new standards. We must educate software engineers. And when we do, the industry benefits but so do programmers and end users of software products.

Application for Recognition of Exemption Under Section 501(c)(6) of the Internal Revenue Code Form
1024 Supplementary Information

B. Specific Activities

The work of the organization is carried out by an all-volunteer board and other volunteers. HSF engages in three primary activities:

1. Setting new industry standards for software development.
2. Providing continuing education and professional development.
3. Providing opportunities for members to network and build community.

Industry Standards Setting

(20% Time / 0% Budget)

Software development standards are guidelines and best practices that help ensure software is developed consistently, efficiently, and reliably. HSF will develop and publish industry leading software development standards based on the principles of efficiency, speed, simplicity, improved user experience. HSF principles are developed by the board of directors and HSF volunteers.

This work is conducted 100% by volunteers and has no hard costs.

Continuing Education & Development

(40% Time / 0% Budget)

HSF through its volunteers produces educational content designed to educate the wider software industry and promote HSF programming standards. For example, HSF volunteers produce a monthly online live show called Unwind which interviews developers working on projects crafted under HSF standards about the technical details of their work helping others in the industry learn.

HSF organizes events designed to educate programmers about systems programming and to promote innovation in software systems. These events occur online with volunteer support where participants learn to create software that meets standards. HSF plans to run these events at least three times a year. HSF will measure success through participation in events and engagement with media.

This work is conducted 100% by volunteers and has no hard costs.

Networking / Community Building

(40% Time / 100% Budget)

HSF maintains a year-round online community where industry members from all over the world can share their work, learn from each other, develop professional skills, coach each other, network, etc. The online community is run and moderated by HSF volunteers. HSF also will publish a monthly member newsletter and seeks member feedback to help shape future activities. This planned activity will be funded by membership dues. HSF will measure industry impact based on membership numbers, community engagement, etc.

This work is conducted 100% by volunteers and represents all of the functional expenses at this time.

Application for Recognition of Exemption Under Section 501(c)(6) of the Internal Revenue Code Form
1024 Supplementary Information

Part V Financial Data – Itemized Lists

A. Statement of Revenues and Expenses

21. Professional Fees			
Professional fees are amounts charged by individuals and entities that aren't your employees. They include fees for professional fundraisers (other than fees included on line 13, above), accounting services, legal counsel, consulting services, contract management, or any independent contractors.			
List items:	Current Year	Proj Yr 1	Proj Year 2
Legal services	\$1,350.00	\$1,800.00	\$1,800.00
Accounting services	\$0.00	\$300.00	\$300.00
TOTAL	\$1,350.00	\$2,100.00	\$2,100.00

22. Other Expenses / Program Expenses			
Provide an itemized list of expenses not reported elsewhere, like program service expenses. Show the type of each "significant" expense category. Report amounts.			
List items:	Current Year	Proj Yr 1	Proj Year 2
Conference costs			\$400.00
Domain names	\$325.00	\$325.00	\$325.00
Web hosting	\$1,020.00	\$1,020.00	\$1,020.00
Discord premium features	\$490.00	\$490.00	\$490.00
TOTAL	\$1,835.00	\$1,835.00	\$2,235.00

B. Balance Sheet

n/a