

OPEN TO PUBLIC INSPECTION

Anders Minkler Huber & Helm LLP

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Form C	90
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EXTENDED TO NOVEMBER 15, 2024 Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information. 2023 Open to Public Inspection

		of the Treasury nue Service Go to www.irs.gov/Form990 for instructions and			Open to Public Inspection	
-			lending		•	
	Check if applicab	e: C Name of organization		D Employer identificati	on number	
	Addre	THE OWASP FOUNDATION, INC.				
	Name chang			20-0963503		
	Initial	No. 1. 1. 1. (a) D.O. have 'f wee'l' is not dely available attraction of the second state of the second	Room/suite			
	 Final return		#384	510-697-93	15	
	termir ated			G Gross receipts \$	3,205,829.	
	Amen return			H(a) Is this a group retur		
	Applic		СК		Yes X No	
	pendi	^{ng} SAME AS C ABOVE		H(b) Are all subordinates includ		
1	Tax-ex	empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1)	or 527	7		
	Websi			H(c) Group exemption n		
		f organization: 🚺 Corporation 🔄 Trust 🔄 Association 🔄 Other	L Year	of formation: 2004 M St		
	art I	Summary	•	•	<u>u</u>	
	1	Briefly describe the organization's mission or most significant activities: OWAS	P'S MI	SSION IS TO M	AKE	
Governance		SOFTWARE SECURITY VIABLE, SO THAT INDIVID				
nar	2	Check this box if the organization discontinued its operations or dispo				
ver	3			3	8	
		Number of independent voting members of the governing body (Part VI, line 1b)			7	
ა ი	5		Imber of individuals employed in calendar year 2023 (Part V, line 2a)			
Activities &	6	Total number of volunteers (estimate if necessary)			8150	
cti∕	7a				0.	
Ă	b	Net unrelated business taxable income from Form 990-T, Part I, line 11			0.	
		, ,		Prior Year	Current Year	
	8	Contributions and grants (Part VIII, line 1h)		1,199,837.	801,103.	
nue	9	Program service revenue (Part VIII, line 2g)		1,836,789.	2,383,811.	
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0.	0.	
Ĕ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	20,915.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,036,626.	3,205,829.	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.	
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.	
(0	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		820,510.	839,575.	
se	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.	
Expenses	. ь	Total fundraising expenses (Part IX, column (D), line 25) 184, 5	94.			
ŭ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,418,464.	2,610,578.	
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		2,238,974.	3,450,153.	
	19	Revenue less expenses. Subtract line 18 from line 12		797,652.	-244,324.	
or		· · · · · · · · · · · · · · · · · · ·		ginning of Current Year	End of Year	
Net Assets or	20	Total assets (Part X, line 16)		2,818,954.	1,807,957.	
Ass	21	Total liabilities (Part X, line 26)		851,870.	77,832.	
Net	22	Net assets or fund balances. Subtract line 21 from line 20		1,967,084.	1,730,125.	
	art II	Signature Block		, , ,		
_						

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign	Signature of officer		Date
Here	ANDREW VAN DER STOCK, EXECUTIVE DIRECTOR		
	Type or print name and title		
	Print/Type preparer's name Preparer's signature	Date	Check PTIN
Paid	JEANNE DEE		self-employed P01082093
Preparer	Firm's name ANDERS MINKLER HUBER & HELM LLP		Firm's EIN 43-0831507
Use Only	Firm's address 800 MARKET STREET, SUITE 500		
	ST. LOUIS, MO 63101-2501		Phone no. (314)655-5500
May the IF	RS discuss this return with the preparer shown above? See instructions		X Yes No
I HA For	Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23		Form 990 (2023)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

	rt III Statement of Program S	ASP FOUNDATION, INC.	20-0963503 Page
Fai		•	X
1	Briefly describe the organization's mis	response or note to any line in this Part III	
•		MMUNITY THAT POWERS SECURE SO	FTWARE THROUGH
	EDUCATION, TOOLS, A		
2	Did the organization undertake any sig	nificant program services during the year which were not	
			Yes X No
	If "Yes," describe these new services		
3		g, or make significant changes in how it conducts, any pro	gram services? Yes X No
	If "Yes," describe these changes on S		
4		ervice accomplishments for each of its three largest progra rations are required to report the amount of grants and allo	
	revenue, if any, for each program serv		scations to others, the total expenses, and
4a		a, 850, 886 • including grants of \$) (Revenue \$ 2,383,811.
		N IS A NONPROFIT ORGANIZATION	
		WITH A COMMUNITY OF 65,000+	
		, WE ARE THE LARGEST APPLICAT	
		IS ENTIRELY FUNDED THROUGH T	
		CORPORATE AND INDIVIDUAL MEMB	•
		VENTS. OVER THE PAST YEAR OWA N-SOURCE PROJECTS & TOOLS WOR	
		HYSICAL AND ABOVE 1000 VIRTUA	
		30+ OPEN-SOURCE PROJECTS AND	
	CONTINUE TO BE DEVE		
	COMMUNITY OUTREACH	AND INTERNATIONAL EDUCATION -	OVER THE PAST YEAR
4b	(Code:) (Expenses \$	including grants of \$) (Revenue \$
4c	(Code:) (Expenses \$	including grants of \$) (Revenue \$
	· / · ·		/、
4d	Other program services (Describe on S	Schedule O.)	
	(Expenses \$	including grants of \$ (Revenue)	e \$)
4e	Total program service expenses	2,850,886.	
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00000	2 12-21-23	SEE SCHEDULE O FOR CONTIN	UATION(S)
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		3	
	15 781445 64221.000	-	NASP FOUNDATION, INC 6422

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Part IV Checklist of Required Schedules

THE OWASP FOUNDATION, INC.

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		_X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			v
_	during the tax year? If "Yes," complete Schedule C, Part II	4		<u>X</u>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	-		х
6	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If</i> "Yes," <i>complete Schedule D, Part I</i>	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	0		
'	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	-		
Ū	Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			37
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			х
-1	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
a	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in	11d		х
•	Part X, line 16? <i>If</i> "Yes," <i>complete Schedule D, Part IX</i> Did the organization report an amount for other liabilities in Part X, line 25? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>	11a		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D. Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		<u> </u>
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			v
10	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u> </u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	10		v
17	or for foreign individuals? <i>If</i> "Yes," <i>complete Schedule F, Parts III and IV</i> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	16		<u>X</u>
17	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	<i>''</i>		
	1c and 8a? If "Yes," complete Schedule G, Part II	18		х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."			<u> </u>
	complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21		Х
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 THE OWASP FOUNDATION, INC.
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 Part IV
 Checklist of Required Schedules (continued)
 Page 4

T ai	Continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			37
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete	00	х	
24 2	Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the	23	-11	
2 4a	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		x
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		Х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>	00-		v
h	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? <i>If</i> "Yes," <i>complete Schedule L, Part IV</i>	28b		
C	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>	28c		х
29	"Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	23		
00	contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N. Part II	32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			37
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		х	
Par	Note: All Form 990 filers are required to complete Schedule O t V Statements Regarding Other IRS Filings and Tax Compliance	38	Δ	
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
19	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 11 31		103	140
b	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable1a31Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable1b0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
-	(gambling) winnings to prize winners?	1c	Х	
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Form	990 (2023) THE OWASP FOUNDATION, INC.	20-096	53503	P	age 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				
	filed for the calendar year ending with or within the year covered by this return	2a	6		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	is?	. 2b	Х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		. 3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	D	. 3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	uthority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccount)?	. 4a		X
b	If "Yes," enter the name of the foreign country		_		
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ad	counts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		. <u>5a</u>		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transact	tion?	5b		X
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribution				
	were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices provided to the payo	r? 7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa				
	to file Form 8282?		7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co		7e		Х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra				X
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo				
-	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained				
-	sponsoring organization have excess business holdings at any time during the year?		8		
9	Sponsoring organizations maintaining donor advised funds.				
	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
10	Section 501(c)(7) organizations. Enter:				
	Initiation fees and capital contributions included on Part VIII, line 12	10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	_		
11	Section 501(c)(12) organizations. Enter:		_		
	Gross income from members or shareholders	11a			
	Gross income from other sources. (Do not net amounts due or paid to other sources against				
-	amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the				
	organization is licensed to issue qualified health plans	13b			
с	Enter the amount of reserves on hand	13c			
14a		100	. 14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner				
	excess parachute payment(s) during the year?		15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	income?	16		х
	If "Yes," complete Form 4720, Schedule O.	income?			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any act	ivities			
.,	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.				
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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI	 X
Section A. Governing Body and Management	

		1	I		Yes	s No
1a	Enter the number of voting members of the governing body at the end of the tax year	<u>1a</u>		8		
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b	,, _,, _	1b				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	o with a	iny other			
	officer, director, trustee, or key employee?			卢	2	<u> </u>
3	Did the organization delegate control over management duties customarily performed by or under the	e direct	supervision			
	of officers, directors, trustees, or key employees to a management company or other person?				X	
4	Did the organization make any significant changes to its governing documents since the prior Form 9	90 was	s filed?			X
5	Did the organization become aware during the year of a significant diversion of the organization's ass	ets?			;	X
6	Did the organization have members or stockholders?				;	X
7a						
	more members of the governing body?			7	a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st					
	persons other than the governing body?			7	5	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year			–		
a	The governing body?			8	a X	_
b	Each committee with authority to act on behalf of the governing body?					+
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read				<u> </u>	+
9						x
Sec	organization's mailing address? If "Yes," provide the names and addresses on Schedule O		<u></u>		,	1 21
	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	Code.)		Va	
40-	Did the survey includes have been been been as a filling a				Yes a X	s No
	Did the organization have local chapters, branches, or affiliates?			10		+
b	If "Yes," did the organization have written policies and procedures governing the activities of such ch	apters,	affiliates,			
						37
	Has the organization provided a complete copy of this Form 990 to all members of its governing body	y befor	e filing the form	? 1 '	a	X
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.					
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13					_
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise	to conf	licts?	12	b X	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "	/es," de	escribe			
	on Schedule O how this was done			12		
13	Did the organization have a written whistleblower policy?			1	3 X	
14	Did the organization have a written document retention and destruction policy?			1	4	X
15	Did the process for determining compensation of the following persons include a review and approva	l by inc	dependent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
а	The organization's CEO, Executive Director, or top management official			1	a	X
b	Other officers or key employees of the organization			15	ьX	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen	nent wi	th a			
	taxable entity during the year?			16	a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat					
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ		-			
	exempt status with respect to such arrangements?			16	h	
Sec	tion C. Disclosure		<u></u>			
17	List the states with which a copy of this Form 990 is required to be filedMD					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, ar	ad 000	T (agotion 501)	o)(2)o on		abla
10	for public inspection. Indicate how you made these available. Check all that apply.	iu 990		0,0,5 01	y) avan	able
		~				
40			,			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	oritiict o	T interest policy	, and fin	ancial	
• •	statements available to the public during the tax year.					
20	State the name, address, and telephone number of the person who possesses the organization's boo <u>THE CHARITY CFO - 314-390-0220</u>	oks and	I records			
	1310 PAPIN ST. SUITE 300, ST. LOUIS, MO 63103					
	1510 PAPIN SI. SUITE 500, SI. LOUIS, MO 05105				orm 99	

Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensat	ec
	Employees, and Independent Contractors	

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A)	(B)	l	mea		C)	1001	oure	(D)	(E)	(F)
Name and title	Average			Pos	ition			Reportable	Reportable	Estimated
	hours per	(do not check more than one box, unless person is both an					compensation	compensation	amount of	
	week		cer an					from	from related	other
	(list any	ector						the	organizations	compensation
	hours for	or dire				ted		organization	(W-2/1099-MISC/	from the
	related	stee (truste			pensa		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	ial tru	o nal 1		ploye	ee com		1099-NEC)		and related
	below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) ANDREW VAN DER STOCK	40.00	<u> </u>	_ <u>_</u>	6	ž	Ξə	Ĕ			
EXECUTIVE DIRECTOR	40.00	x		х				154,730.	0.	0.
(2) HAROLD LEROY BLANKENSHIP	40.00									
DIRECTOR OF PROJECTS AND TECHNOLOGY		1				x		140,660.	Ο.	0.
(3) KELLY SANTALUCIA	40.00							· · ·		
DIRECTOR OF EVENTS AND COR		1				x		114,205.	0.	0.
(4) AVI DOUGLEN	1.25									
CHAIRPERSON		Х		Х				0.	0.	0.
(5) MATT TESAURO	1.25									
VICE CHAIRPERSON		Х		Х				0.	0.	0.
(6) BIL CORRY	1.25									
TREASURER		Х		Х				0.	0.	0.
(7) RICARDO GRIFFITH	1.25									
SECRETARY		Х		Х				0.	0.	0.
(8) MARK CURPHEY	1.25									
SECRETARY		Х						0.	0.	0.
(9) VANDANA VERMA SEHGAL	1.25									
DIRECTOR		Х						0.	0.	0.
(10) GRANT ONGERS	1.25								0	•
DIRECTOR		X						0.	0.	0.
		-								
		•								
		-								<u> </u>
		1								
										<u> </u>
		1								
		1								
332007 12-21-23								•		Form 990 (2023)

332007 12-21-23

Form 990 (2023)

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Form 9		D23) THE OWASI	P FOUNDA	TI	ON	Γ,	IN	IC.			20-0963	<u>503</u>	P	age 8
Part	VII	Section A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,	and	d Hig	ghes	st C	ompensated Employee	s (continued)			
		(A)	(B)				C)			(D)	(E)		(F)	
		Name and title	Average			Pos	itior			Reportable	Reportable	Es	stimate	-d
			hours per					than o is both		compensation	compensation		nount	
			week					or/trus		from	from related		other	
			(list any	ctor						the	organizations	com	ipensa	ation
			hours for	- direc				-pg		organization	(W-2/1099-MISC/	1	rom th	
			related	tee or	ıstee			ensat		(W-2/1099-MISC/	1099-NEC)	org	anizat	ion
			organizations	I trus	nal tri		oyee	om pi		1099-NEC)		and	d relat	ed
			below	In dividual trustee or director	Institutional trustee	er	em pl	loyee	ner			orga	anizati	ons
			line)	Indi	Insti	Officer	Key	Highest compensated employee	Former					
												<u> </u>		
								+						
								-						
					\vdash		-	\vdash						
								_						
				1										
1b	Subto	tal	•							409,595.	0.			0.
		from continuation sheets to Part VI								0.	0.			0.
		(add lines 1b and 1c)								409,595.	0.			0.
		number of individuals (including but n										<u> </u>		
		ensation from the organization		030	11310	u ac		<i>,</i> , , , , , , , , , , , , , , , , , ,	010					3
	compt												Yes	No
2	Did th	a avaanization list on / former officer	director truct				~~~~	~ ~ ~	hia	hast componented amo			100	
		e organization list any former officer,				•					•			x
		? If "Yes," complete Schedule J for s										3		
		y individual listed on line 1a, is the su											37	
		lated organizations greater than \$150										4	Х	<u> </u>
		y person listed on line 1a receive or a												
		ed to the organization? If "Yes." con	<u>plete Schedule</u>	e J fo	or su	ıch į	oers	on .				5		X
Secti	ion B.	Independent Contractors												
1	Comp	lete this table for your five highest co	mpensated ind	lepe	nder	nt co	ontra	acto	rs th	nat received more than \$	100,000 of compensa	tion fro) m	
	the org	ganization. Report compensation for	the calendar ye	ear e	endin	ng w	rith c	or wi	thin	the organization's tax y	ear.			
		(A)								(B)		(C		
		Name and business	address	NC	ONE	3				Description of s	ervices C	Compe	nsatio	n
		number of independent contractors (i	-	ot lin	nitec	to			ted	above) who received me	ore than			
	\$100,0	000 of compensation from the organi	zation				(J				_	000 /	

332008 12-21-23

					OUNDATION,	INC.		20-0963	503 Page 9
Pa	rt V	/111	Statement of Revenue	e					
			Check if Schedule O contain	s a respor	nse or note to any l			(0)	
						(A) Total revenue	(B) Related or exempt	(C) Unrelated	(D) Revenue excluded
								business revenue	from tax under
<u> </u>									sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts			Federated campaigns			-			
Gra			Membership dues		291,795	<u>·</u>			
a, (Am			Fundraising events			4			
Gif			Related organizations			-			
ns,			Government grants (contribution			-			
er S		f	All other contributions, gifts, grants,						
Oth			similar amounts not included above		509,308	4			
ont		-	Noncash contributions included in lines 1a-1			001 102			
<u>a</u> C		h	Total. Add lines 1a-1f		1	801,103.			
	-		CONFEDENCE INCOM	7	Business Code	2,383,811.	2 202 011		
Program Service Revenue	2		CONFERENCE INCOM			2,303,011.	Z,303,011.		
erv ue		b							
m S Ven		С							
grai Re		d							
J.		e r	All other program convice revenue						
-			All other program service revenue Total. Add lines 2a-2f			2,383,811.			
-	3	g	Investment income (including div			2,303,011.			
	5								
	4		Income from investment of tax-ex		nd proceeds				
	5		Royalties	-					
	5			(i) Real	(ii) Personal				
	6	а	Gross rents 6a	(1)	(-			
			Less: rental expenses 6b			-			
			Rental income or (loss) 6c			-			
			Net rental income or (loss)						
				(i) Securiti					
			assets other than inventory 7a			-			
		b	Less: cost or other basis						
e			and sales expenses 7b						
venue		с	Gain or (loss) 7c						
0		d	Net gain or (loss)						
Other R	8	а	Gross income from fundraising event	ts (not					
B			including \$	of					
			contributions reported on line 1c						
			Part IV, line 18		8a				
		b	Less: direct expenses		8b				
		с	Net income or (loss) from fundrai	sing event	ts				
	9	а	Gross income from gaming activ	ities. See					
			Part IV, line 19		9a				
			Less: direct expenses		9b				
		С	Net income or (loss) from gaming	g activities					
	10	а	Gross sales of inventory, less ret						
			and allowances		10a				
			Less: cost of goods sold		10b				
		С	Net income or (loss) from sales o	f inventor					
s			MEGORI I ANDOLIC		Business Code		00.015		
eou	11		MISCELLANEOUS		900099	20,915.	20,915.		
llan 'enu		b							
Miscellaneous Revenue		c							
Mis			All other revenue			20.015			
			Total. Add lines 11a-11d			20,915.	2,404,726.	0.	0.
	12	-21-	Total revenue. See instructions			p,200,029.	位,404,/20。	U •	Form 990 (2023)

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Form 990	(2023
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THE OWASP FOUNDATION, INC. Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

0000	ion 501(c)(3) and 501(c)(4) organizations must comp				
	Check if Schedule O contains a response	se or note to any line in t (A)	(B)	(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	Program service	Management and	Fundraising
			expenses	general expenses	expenses
1	Grants and other assistance to domestic organizations				
•	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
_	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	154,730.	98,316.	23,510.	32,904.
6	Compensation not included above to disqualified				
	persons (as defined under section $4958(f)(1)$) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	474,437.	301,459.	72,087.	100,891.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	159,776.	103,625.	28,692.	27,459.
10	Payroll taxes	50,632.	31,740.	7,411.	11,481.
11	Fees for services (nonemployees):				
а	Management				
	Legal	51,187.		51,187.	
	Accounting	149,248.		149,248.	
	Lobbying			-	
	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
	Other. (If line 11g amount exceeds 10% of line 25,				
5	column (A), amount, list line 11g expenses on Sch O.)	3,030.		3,030.	
12	Advertising and promotion	2,124.	75.	1,461.	588.
13	Office expenses	20,043.	6,946.	13,001.	96.
14	Information technology	53,489.	27,494.	16,023.	9,972.
15	Royalties			20,0200	
16	Occupancy				
17	Travel	28,987.		28,987.	
	Payments of travel or entertainment expenses	20,507.		20,007.	
18					
40	for any federal, state, or local public officials	2,000,652.	1,996,537.	4,115.	
19	Conferences, conventions, and meetings	2,000,052.	±,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	⊐,⊥⊥J•	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	9,703.	3,595.	4,905.	1,203.
23		5,105.	3,393.	4,903.	1,203.
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A),				
	amount, list line 24e expenses on Schedule 0.)	101 005	101 005		
а	LOCAL CHAPTER EXPENSES	101,285.	101,285.		
b	PROJECT GRANT AND OTHER	93,227.	93,227.	11 010	
С	BANK FEES	39,956.	28,940.	11,016.	
d	CREDIT LOSSES	29,458.	29,458.		
е	All other expenses	28,189.	28,189.	44.4 670	104 504
25	Total functional expenses. Add lines 1 through 24e	3,450,153.	2,850,886.	414,673.	184,594.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				- 000 (2000)

332010 12-21-23

2023.05010 THE OWASP FOUNDATION, INC 64221.01

Form 990 (2023)

10001115 781445 64221.000

Form 990 (2023)
Part X Balance Sheet
Check if Schedule (

		Check if Schedule O contains a response or not	e to any	/ line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			2,674,306.	1	1,778,105.
	2	Savings and temporary cash investments	10,911.	2	10,911.		
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			38,114.	4	10,956.
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	antial c	ontributor, or 35%			
		controlled entity or family member of any of thes	e perso	ons		5	
	6	Loans and other receivables from other disqualif	ied per	sons (as defined			
		under section 4958(f)(1)), and persons described	in sect	tion 4958(c)(3)(B)		6	
ts	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
Ä	9	Prepaid expenses and deferred charges			95,623.	9	7,985.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D		75,455.			-
	b	Less: accumulated depreciation		75,455.	0.	10c	0.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line 1		F		12	
	13	Investments - program-related. See Part IV, line 1				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11		0 010 054	15		
	16	Total assets. Add lines 1 through 15 (must equa			2,818,954.	16	1,807,957.
	17	Accounts payable and accrued expenses		I	738,201.	17	67,843.
	18	Grants payable			112 660	18	0.000
	19	Deferred revenue			113,669.	19	9,989.
	20	Tax-exempt bond liabilities		I		20	
	21	Escrow or custodial account liability. Complete F				21	
es	22	Loans and other payables to any current or form					
oilit		trustee, key employee, creator or founder, subst					
Liabilities		controlled entity or family member of any of thes		F		22	
_	23	Secured mortgages and notes payable to unrela		Г		23	
	24 25	Unsecured notes and loans payable to unrelated		Г		24	
	25	Other liabilities (including federal income tax, par parties, and other liabilities not included on lines					
		• •	,	· .		25	
	26	of Schedule D Total liabilities. Add lines 17 through 25			851,870.		77,832.
	20	Organizations that follow FASB ASC 958, che	ck here	e X	001/0/01	20	
es		and complete lines 27, 28, 32, and 33.					
anc	27	Net assets without donor restrictions			1,967,084.	27	1,730,125.
Bala	28	Net assets with donor restrictions		I	, ,	28	, , .
Βpc		Organizations that do not follow FASB ASC 9					
Fur		and complete lines 29 through 33.					
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds				29	
sets	30	Paid-in or capital surplus, or land, building, or eq				30	
Ast	31	Retained earnings, endowment, accumulated inc				31	
Vet	32	Total net assets or fund balances		F	1,967,084.	32	1,730,125.
	33				2,818,954.	33	1,807,957.

20-0963503 Page 11

,807,957. Form **990** (2023)

Form	990 (2023) THE OWASP FOUNDATION, INC.	20-	0963503	Pag	_{ge} 12				
Pa	rt XI Reconciliation of Net Assets								
	Check if Schedule O contains a response or note to any line in this Part XI								
1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,205	5,82	29.				
2									
3	Revenue less expenses. Subtract line 2 from line 1	3	-244						
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,967	7,08	84.				
5	Net unrealized gains (losses) on investments	5							
6	Donated services and use of facilities	6							
7	Investment expenses	7							
8	Prior period adjustments	8	7	7,30	65.				
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.				
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,								
	column (B))	10	1,730),12	25.				
Pa	rt XII Financial Statements and Reporting								
	Check if Schedule O contains a response or note to any line in this Part XII				X				
				Yes	No				
1	Accounting method used to prepare the Form 990: Cash X Accrual Other								
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.							
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X				
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a							
	separate basis, consolidated basis, or both:								
	Separate basis Consolidated basis Both consolidated and separate basis								
b	Were the organization's financial statements audited by an independent accountant?		2b	Х					
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,							
	consolidated basis, or both:								
	X Separate basis Consolidated basis Both consolidated and separate basis								
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,							
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х					
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.							
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				1				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		X				
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audi	t						
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits								

Form **990** (2023)

332012 12-21-23

Department of the Treasury Internal Revenue Service

(Form 990)

Total

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2023
Open to Public Inspection

Name o	of the	organization	
--------	--------	--------------	--

ployer	identification number
2	0-0963503

Nar	ne of	the organization						Employer	r identification number	
		THE	OWASP FOUN	DATION, INC.					0-0963503	
Pa	irt I	Reason for Public (Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructior	IS.		
The	organ	ization is not a private found	ation because it is: (I	For lines 1 through 12, c	heck only	one box.)				
1		A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).								
2		A school described in sect	ion 170(b)(1)(A)(ii).	Attach Schedule E (Forn	า 990).)					
3		A hospital or a cooperative	hospital service orga	anization described in se	ection 170)(b)(1)(A)(ii	ii).			
4		A medical research organiz	ation operated in co	njunction with a hospital	described	l in sectio	n 170(b)(1)(A	.)(iii). Enter	the hospital's name,	
		city, and state:								
5		An organization operated for	or the benefit of a co	llege or university owned	l or operat	ed by a go	overnmental u	nit describe	ed in	
		section 170(b)(1)(A)(iv). (C	Complete Part II.)							
6		A federal, state, or local gov	vernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).			
7		An organization that norma	Ily receives a substa	ntial part of its support fi	rom a gove	ernmental	unit or from tl	ne general j	public described in	
		section 170(b)(1)(A)(vi). (C	omplete Part II.)							
8	X	A community trust describe	ed in section 170(b)	(1)(A)(vi). (Complete Par	t II.)					
9		An agricultural research org	ganization described	in section 170(b)(1)(A)(ix) operate	ed in conju	inction with a	land-grant	college	
		or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the	name, city	, and state of	the college	e or	
		university:								
10		An organization that norma	Ily receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membersh	nip fees, and	d gross receipts from	
		activities related to its exem	npt functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of it	s support f	rom gross investment	
		income and unrelated busir	ness taxable income	(less section 511 tax) fro	om busines	sses acqui	red by the org	ganization a	after June 30, 1975.	
		See section 509(a)(2). (Con	mplete Part III.)							
11	Щ	An organization organized a	and operated exclusi	ively to test for public sa	fety. See	section 50	09(a)(4).			
12		An organization organized a	-	•				-		
		more publicly supported or							Check the box on	
		lines 12a through 12d that	• •			-		-		
a		Type I. A supporting orga		-	• • •	-				
		the supported organization			majority c	of the direc	tors or truste	es of the su	upporting	
		organization. You must o	-							
k		Type II. A supporting org	-				-		-	
		control or management o			ame perso	ns that co	ntrol or mana	ge the supp	ported	
	_	organization(s). You mus	-							
C		Type III functionally inte						lly integrate	ed with,	
		its supported organization								
c		Type III non-functionally	• •					Ũ		
		that is not functionally int			•			an attentiv	veness	
		requirement (see instructi								
e		Check this box if the orga					Type I, Type	II, Type III		
		functionally integrated, or								
		er the number of supported on vide the following informatior	•	d arganization(a)						
		(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	anization listed	(v) Amount o	f monetarv	(vi) Amount of other	
		organization	(,	(described on lines 1-10	in your govern	ing document?	support (see in		support (see instructions)	
		-		above (see instructions))	Yes	No				
			1		1	1	1		1	

Part II

THE OWASP FOUNDATION, INC.

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization

fails to qualify under the tests listed below, please complete Part III.)

Se	ction A. Public Support						
Cale	endar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	452,510.	588,516.	698,577.	1084260.	801,103.	3624966.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge	450 510			1004060		
4	Total. Add lines 1 through 3	452,510.	588,516.	698,577.	1084260.	801,103.	3624966.
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
-	column (f)						201000
	Public support. Subtract line 5 from line 4. ction B. Total Support						3624966.
	••	() 00/0	(1) 0000	()((1) 0000	()	(0
	endar year (or fiscal year beginning in)	(a) 2019 452,510.	(b)2020 588,516.	(c) 2021 698,577.	(d) 2022 1084260.	(e) 2023 801,103.	(f) Total 3624966.
-	Amounts from line 4	452,510.	200,210.	090,577.	1004200.	001,103.	3024900.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,			2.			2.
~	and income from similar sources			۷.			<u> </u>
9	Net income from unrelated business						
	activities, whether or not the						
10	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital	43,671.	10,500.				54,171.
44	assets (Explain in Part VI.) Total support. Add lines 7 through 10	43,0710	10,500.				3679139.
	Gross receipts from related activities,					12 10	,000,000.
12	First 5 years. If the Form 990 is for the		,	iourth or fifth toy y		· · · ·	,000,000.
13	organization, check this box and stop	•				. , . ,	
Se	ction C. Computation of Publi						·····
	Public support percentage for 2023 (I			column (f))		14	98.53 %
15	Public support percentage from 2022		•			15	98.38 %
	a 33 1/3% support test - 2023. If the o						
100	stop here. The organization qualifies						
ŀ	33 1/3% support test - 2022. If the o						
	and stop here. The organization qual						
17a	a 10% -facts-and-circumstances test						
	and if the organization meets the fact						
	meets the facts-and-circumstances te			-			
Ł	0 10% -facts-and-circumstances test	-			•		
~	more, and if the organization meets th	-					
	organization meets the facts-and-circ						
18	Private foundation. If the organization		-				
							(Form 990) 2023

332022 12-21-23

Schedule A					FOUNDATIO		
Part III	Support	Schedule	for Orga	nizations	Described in S	Section 509(a)	(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Supp	port						
Calendar year (or fiscal year be	ginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	3 (f) Total
1 Gifts, grants, contributio	ons, and						
membership fees receive	ed. (Do not						
include any "unusual gra	ants.")						
2 Gross receipts from adn merchandise sold or ser formed, or facilities furni any activity that is relate organization's tax-exemption	vices per- ished in ed to the						
3 Gross receipts from acti are not an unrelated trac iness under section 513	de or bus-						
4 Tax revenues levied for t	····· –						
ization's benefit and eith or expended on its beha	ner paid to						
5 The value of services or furnished by a governme the organization without	facilities ental unit to						
6 Total. Add lines 1 throug	gh 5						
7a Amounts included on lin 3 received from disquali							
b Amounts included on lines 2 and from other than disqualified pers exceed the greater of \$5,000 or amount on line 13 for the year	ons that 1% of the						
c Add lines 7a and 7b							
8 Public support. (Subtract lin Section B. Total Support	ne 7c from line 6.)						
Calendar year (or fiscal year be	ginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	3 (f) Total
9 Amounts from line 6							
10a Gross income from inter dividends, payments red securities loans, rents, re and income from similar	ceived on oyalties,						
b Unrelated business taxable	income						
(less section 511 taxes) fro acquired after June 30, 197							
c Add lines 10a and 10b							
11 Net income from unrelat activities not included or whether or not the busin regularly carried on	ted business n line 10b,						
12 Other income. Do not in or loss from the sale of c assets (Explain in Part V	capital						
13 Total support. (Add lines 9, 1	0c, 11, and 12.)						
14 First 5 years. If the Forr		0				.,.,	nization,
check this box and stop	here						
Section C. Computation			-				
15 Public support percenta	•		•	column (f))		15	%
16 Public support percenta						16	%
Section D. Computation			•				
17 Investment income perc				ine 13, column (f))		17	%
18 Investment income perc	•					18	%
19a 33 1/3% support tests							ine 17 is not
more than 33 1/3%, che		-	•				
b 33 1/3% support tests							
line 18 is not more than				•	. ,	0	tion
20 Private foundation. If the	he organization	did not check a	box on line 14, 19	a, or 19b, check t	his box and see ins		
332023 12-21-23						Sched	dule A (Form 990) 2023
			16)			

Yes No

Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

332024 12-21-23

1 2 3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b

Schedule A (Form 990) 2023

17

		JZS Da Organiz	
Schedule A	(Form 990) 20	123	THE

Yes No

1

Iu				
	_		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	ction B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sec	ction C. Type II Supporting Organizations			

Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

Section D. All Type III Supporting Organizations
--

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method	that the organization used	d to satisfy the Integral Part	Test during the year	(see instructions).
	Check the box hext to the method	li la li le olganization uset	i = 0 satisfy the integral ran	iest during the year	1000 1100 00001

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

С		The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions)).
---	--	---	--	----

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "No" provide details in **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*

Schedule A (Form 990) 2023

332025 12-21-23

10001115 781445 64221.000

18 3 05010 THE OWAGE FOILING

Sche	edule A (Form 990) 2023 THE OWASP FOUNDATION, IN			20-0963503 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	Orga	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying t	trust or	n Nov. 20, 1970 (<i>explain</i>)	in Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must c	omplet	e Sections A through E.	
Sec	tion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sec	tion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
C	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sec	tion C - Distributable Amount			Current Year
_1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
_2	Enter 0.85 of line 1.	2		
_3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
_4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see 7 instructions).

Schedule A (Form 990) 2023

332026 12-21-23

10001115 781445 64221.000

10001115 781445 64221.000

e Excess from 2023

Administrative expenses paid to accomplish exempt purposes of supported organizations 3 3 4 Amounts paid to acquire exempt-use assets 4 5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) 5 6 Other distributions (describe in Part VI). See instructions. 6 7 7 Total annual distributions. Add lines 1 through 6. Distributions to attentive supported organizations to which the organization is responsive 8 (provide details in Part VI). See instructions. 8 9 9 Distributable amount for 2023 from Section C, line 6 10 10 Line 8 amount divided by line 9 amount (i) (ii) (iii) Underdistributions Distributable **Excess Distributions** Section E - Distribution Allocations (see instructions) Pre-2023 Amount for 2023 1 Distributable amount for 2023 from Section C, line 6 2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions. 3 Excess distributions carryover, if any, to 2023 a From 2018 **b** From 2019 c From 2020 d From 2021 e From 2022 f Total of lines 3a through 3e g Applied to underdistributions of prior years h Applied to 2023 distributable amount i Carryover from 2018 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2023 from Section D, line 7: \$ a Applied to underdistributions of prior years b Applied to 2023 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2024. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 d Excess from 2022

organizations, in excess of income from activity

1 Amounts paid to supported organizations to accomplish exempt purposes

Amounts paid to perform activity that directly furthers exempt purposes of supported

Section D - Distributions

2

20-0963503 Page 7

Schedule A (Form 990) 2023

1

2

Current Year

Schedule A					FOUNDAT			
Part V	Type III	Non-Functio	nally l	ntegrated	d 509(a)(3) 3	Support	ing Organizations	(continued)

Schedule A	(Form 990) 2023	THE	OWASP	FOUNDATION	, INC.	20-0963503 Page 8
Part VI	Supplemental In Part IV, Section A, Iir line 1; Part IV, Section Section D, lines 5, 6,	ies 1, 2, 3b, 3c n D, lines 2 an	, 4b, 4c, 5a d 3; Part IV,	, 6, 9a, 9b, 9c, 11a, 1 Section E, lines 1c, 2	1b, and 11c; Pa 2a, 2b, 3a, and 3	e 10; Part II, line 17a or 17b; Part III, line 12; art IV, Section B, lines 1 and 2; Part IV, Section C, 3b; Part V, line 1; Part V, Section B, line 1e; Part V, his part for any additional information.
	(See instructions.)					
332028 12-21-2	3			21		Schedule A (Form 990) 2023

		Supplement	ol Einonoiol	Statamanta			OMB No. 15	545-0047
	HEDULE D m 990)	Supplementa Complete if the orga					201	72
(FOI)	iii 990)	Part IV, line 6, 7, 8, 9, 10	, 11a, 11b, 11c, 11d	l, 11e, 11f, 12a, or 12b).		204	20
	tment of the Treasury al Revenue Service	A Go to www.irs.gov/Form99	ttach to Form 990. 0 for instructions a		ion.		Open to Inspecti	
Nam	e of the organizat					Emplo	oyer identification	n number
		THE OWASP FOUNDATIO					20-09635	
Pa		ations Maintaining Donor Advise on answered "Yes" on Form 990, Part IV, lin		er Similar Funds o	or Ac	counts	 Complete if the 	ne
	0.94.1124.11			dvised funds	(b) Funds	s and other accou	Ints
1	Total number at e	end of year						
2		of contributions to (during year)						
3		of grants from (during year)						
4		at end of year						
5		ion inform all donors and donor advisors in v		ts held in donor advise	d fund	s		
	are the organizati	on's property, subject to the organization's	exclusive legal contr	rol?			Yes	No
6	Did the organizati	ion inform all grantees, donors, and donor a	dvisors in writing the	at grant funds can be u	sed or	ıly		
	for charitable purp	poses and not for the benefit of the donor o	r donor advisor, or fo	or any other purpose c	onferri	ng		_
Pa	impermissible priv					<u></u>	Yes	No
		vation Easements. Complete if the org			art IV,	line 7.		
1	(<i>i</i>)	servation easements held by the organization of land for public use (for example, recreation)			a hiata	ricolly in	an automt land aver	
		of natural habitat	tion of education)	Preservation of a			nportant land area	1
		n of open space			acertii			
2		a through 2d if the organization held a qualif	ied conservation co	ntribution in the form o	f a cor	servatio	on easement on th	ne last
_	day of the tax yea						leld at the End of th	
а	Total number of c	conservation easements				2a		
b	Total acreage res	tricted by conservation easements				2b		
с	Number of conse	rvation easements on a certified historic stru	ucture included on li	ne 2a		2c		
d	Number of conse	rvation easements included on line 2c acqu	ired after July 25, 20	006, and not				
		cture listed in the National Register				2d		
3	Number of conse	rvation easements modified, transferred, rel	eased, extinguished	, or terminated by the o	organiz	zation du	uring the tax	
	year		and the large stand					
4 5		where property subject to conservation eas ation have a written policy regarding the per						
5	0	forcement of the conservation easements it	0	spection, nandling of			Yes	No
6	,	er hours devoted to monitoring, inspecting,					·····	
•								
7	Amount of expension	 ses incurred in monitoring, inspecting, hand	lling of violations, an	d enforcing conservation	on eas	ements	during the year	
8	Does each conse	rvation easement reported on line 2d above	satisfy the requirem	nents of section 170(h)(4)(B)(i)			
		n)(4)(B)(ii)?					Yes	No No
9	-	ibe how the organization reports conservation		•				
		id include, if applicable, the text of the footn	ote to the organizat	ion's financial statemer	nts tha	t descrit	bes the	
Pa	rt III Organiz	counting for conservation easements. ations Maintaining Collections of	Art Historical	Treasures, or Oth	er Si	milar	Assets	
Iu		if the organization answered "Yes" on Form						
1a		n elected, as permitted under FASB ASC 95		s revenue statement an	d bala	nce she	et works	
14	0	reasures, or other similar assets held for put	· ·					
		n Part XIII the text of the footnote to its finar				- u		
b		n elected, as permitted under FASB ASC 95				sheet w	vorks of	
	-	sures, or other similar assets held for public						
	provide the follow	ving amounts relating to these items.						
	(i) Revenue inclu	uded on Form 990, Part VIII, line 1				\$		
	.,							
2	-	received or held works of art, historical trea			gain, p	rovide		
	the following amo	ounts required to be reported under FASB A	SC 958 relating to the	hese items:				

a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$
LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.	Schedule D (Form 990) 2023

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Sche		SP FOUNDAT						20-09			age 2
Par	t III Organizations Maintaining C	ollections of Ar	t, Hist	orical Tre	easures, or	Othe	r Simila	r Asset	s (contii	nued)	
3	Using the organization's acquisition, accessi	ion, and other record	ls, checl	k any of the	following that	make si	ignificant	use of its			
	collection items (check all that apply).										
а	Public exhibition	c	1 🗌 k	Loan or exc	change progra	m					
b	Scholarly research	e	e 🗌	Other							
с	Preservation for future generations										
4	Provide a description of the organization's co	ollections and explai	n how th	ney further th	he organizatio	n's exer	npt purpo	ose in Part	XIII.		
5	During the year, did the organization solicit of	or receive donations of	of art, hi	istorical trea	sures, or othe	r similar	assets				_
	to be sold to raise funds rather than to be ma								Yes		No
Par	t IV Escrow and Custodial Arran reported an amount on Form 990, Pa		ete if the	organizatio	n answered "ነ	es" on l	Form 990), Part IV, li	ine 9, or		
1a	Is the organization an agent, trustee, custod		diary for	- contributior	ns or other as	sets not	included				
	on Form 990, Part X?		-						Yes		No
b	If "Yes," explain the arrangement in Part XIII							·····			
~									Amoun	t	
с	Beginning balance						1c				
	Additions during the year										
	Distributions during the year										
f	Ending balance										
2a	Did the organization include an amount on F								Yes		No
b	If "Yes," explain the arrangement in Part XIII.										
Par	t V Endowment Funds Complete it	f the organization and	swered	"Yes" on Fo	rm 990, Part I	V, line 1	0.		_		
		(a) Current year	(b) F	Prior year	(c) Two year	s back	(d) Three	years back	(e) Fou	r years	back
1a	Beginning of year balance										
b	Contributions										
с	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the cur	rent year end balanc	e (line 1	g, column (a	ı)) held as:						
а	Board designated or quasi-endowment		_%								
b	Permanent endowment	%									
С	Term endowment	%									
	The percentages on lines 2a, 2b, and 2c sho	•									
3a	Are there endowment funds not in the posse	ession of the organiza	ation tha	at are held a	nd administer	ed for th	ie				
	organization by:									Yes	No
	(i) Unrelated organizations?								3a(i)		
									3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza								3b		
4	t VI Land, Buildings, and Equipm		wment	funds.							
Fai	Complete if the organization answere			/ lina 11a G	Soo Form 000	Dort V	line 10				
			,	Í	Í				() D	1	
	Description of property	(a) Cost or c basis (investr			t or other (other)	. ,	ccumulat preciatior		(d) Boo	k valu	e
1a	Land										
	Buildings										
	Leasehold improvements										
	Equipment				15,455.		45,4				0.
	Other			3	30,000.		30,0	00.			0.
Tota	. Add lines 1a through 1e. (Column (d) must e	equal Form 990, Part	<u>X. line 1</u>	10c, column	(<u>B))</u>						0.
								Cabadula	D (E		0000

Schedule D (Form 990) 2023

332052 09-28-23

Complete if the organization answered "Yes"			
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"			
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	d-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets			
Complete if the organization answered "Yes"		11d. See Form 990, Part X, line 15.	
(a)	Description		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, col	. (B))		
Part X Other Liabilities			
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 25	
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 25, col	(B))		
 Liability for uncertain tax positions. In Part XIII, provide 			hat reports the

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's financial statements tha

X

332053 09-28-23

Part VII Investments - Other Securities

Schedule D (Form 990) 2023 THE OWASP FOUNDATION, INC.

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Sche	edule D (Form 990) 2023 THE OWASP FOUNDATION, IN			0963503 Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial State	ments With Revenu	le per Return	
	Complete if the organization answered "Yes" on Form 990, Part IV, line	12a.		
1	Total revenue, gains, and other support per audited financial statements		1	3,205,829.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
с	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)	2d		
е	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1			3,205,829.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
с	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			3,205,829.
	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)	ements With Expen		
	Total revenue. Add lines 3 and 4c. (<i>This must equal Form 990. Part I. line 12.</i>) rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line	ements With Expen		1
	rt XII Reconciliation of Expenses per Audited Financial State	ements With Expen	ses per Returr	
Pa	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line	ements With Expen	ses per Returr	1
Pa	Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements	ements With Expen	ses per Returr	1
Pa 1 2	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	ements With Expen	ses per Returr	1
Pa 1 2 a	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	2a 2a 2b 2b	ses per Returr	1
Pa 1 2 a	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	2a 2b 2c	ses per Returr	1
Pa 1 2 a	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	ses per Return	3,450,153.
Pa 1 2 a b c d	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a 2b 2c 2d	ses per Return	3,450,153.
Pa 1 2 a b c d e	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a 2b 2c 2d	ses per Return	3,450,153.
Pa 1 2 b c d e 3	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	2a 2b 2c 2d	ses per Return	3,450,153.
Pa 1 2 a b c d e 3 4	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2c 2d 2d	ses per Return	3,450,153.
Pa 1 2 a b c d e 3 4 a	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	2a 2b 2c 2d 2d	1 1 2e 3	3,450,153. 0. 3,450,153. 0.
Pa 1 2 a b c d e 3 4 a b c 5	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2c 2d 2d	1 1 2e 3 4c	3,450,153. 0. 3,450,153.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION

501(C)(3) OF THE INTERNAL REVENUE CODE (THE "CODE"), EXCEPT ON NET INCOME

DERIVED FROM UNRELATED BUSINESS ACTIVITIES AS DEFINED IN THE CODE.

ACCORDINGLY, THE ORGANIZATION FILES AS A TAX EXEMPT ORGANIZATION.

THE ORGANIZATION FOLLOWS GUIDANCE ISSUED BY THE FASB ON ACCOUNTING FOR

INCOME TAXES AND HAS EVALUATED ITS TAX POSITIONS, EXPIRING STATUTES OF

LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW

AUTHORITATIVE RULINGS, AND BELIEVES THAT NO PROVISION FOR INCOME TAXES IS

NECESSARY TO COVER ANY UNCERTAIN TAX POSITIONS. THE ORGANIZATION'S RETURNS

FO	R TAX	YEARS	2020	AND	LATER	REMAIN	SUBJECT	то	EXAMINATION	BY	TAXING
33205	4 09-28-23										Schedule D (Form 990) 2023

Schedule D	(Form	990)	202

Schedule D (Form 990) 2023 Part XIII Supplemental Info	THE OWASP	FOUNDATION,	INC.	20-0963503	Page 5
Part XIII Supplemental Info	ormation (continued	()			
AUTHORITIES.					
				Schedule D (Form 9	90) 2023
332055 09-28-23				•	-

3

(Form 990) For certain Officers, Directors, Trustees, Key Employees, and Highest Complete if the organization answered "Yes" on Form 90, Part IV, line 23. Attach to Form 90. Os to www.trs.gov/Emr@0 for instructions and the latest information. THE OWASP FOUNDATION, INC. The organization THE OWASP FOUNDATION, INC. The organization provided any of the following to or for a person listed on Form 900, Part IV, Section A, line 1a. Complete Part III to provide any of the following to or for a person listed on Form 900, Part VII, Section A, line 1a. Complete Part III to provide any of the following to or for a person listed on Form 900, Part VII, Section A, line 1a. Complete Part III to provide any of the following to or for a person listed on Form 900, Part VIII, Section A, line 1a. Complete Part III to provide any of the following to or for a person listed on Form 900, Part VIII, Section A, line 1a. Complete Part III to provide any of the following to or for a person listed on Form 900, Part VIII, Section A, line 1a. Complete Part III to provide any of the following to or for a personal use of personal residence Parsonal for complete Part III to provide any of the following to or for a personal services (such as maid, chauffeur, cheft) b far yof the boxes on line 1a are checked, did the organization follow a withten policy regarding payment or reinduratement or provision of all of the expenses described above? If 'No', complete Part III to explain compensation comultant Compensation organization or to reimbursing or allowing expenses incurred by al directore, traves on the reserves or payment with memployment contract Compensation comultant Compensation coruntite Compensation comultant	SC	HEDULE J	Compensation Information		OMB No. 1	1545-004	47					
Description of the "nearly invariant of the "nearly invariant of the "nearly invariant of the "nearly Do to www.its.gov/Erm990 for instructions and the latest information. Open to Public Impediation Name of the expanization THE OWASP FOUNDATION, INC. Employer identification number 20-096 35 0.3 Part I Questions Regarding Compensation Impediation 20-096 35 0.3 Part I Questions Regarding Compensation Yes No Important of the "nearly Impediate box(es) if the organization provided any of the following to or for a person listed on Form 980. Yes No Part I Questions Regarding Compensation Particulation fees Yes No Import Interval Particulation require substantion provided any of the following to or for a personal isted on Form 980. Yes No Import Interval Particulation require substantiaton for to represonal use involtance in a provision of all of the expenses described above? If "No," complete Part III to explain Import interval Import interval Instruction require substantiation provi to embrotising or all ot the explain and provide approvement or provision of all of the expenses described above? If "No," complete Part III to explain Import interval Import interval Import interval Import interval Import interval Import interval Import interval <td>(Fo</td> <td>rm 990)</td> <td>For certain Officers, Directors, Trustees, Key Employees, and Highest</td> <td></td> <td>20</td> <td>00</td> <td>)</td>	(Fo	rm 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest		20	00)					
Department of the Teasy's Department of the organization Department of the organization Department of the organization Employer identification number Name of the organization THE OWASP FOONDDATION , INC. Employer identification number 20 - 09 63 50 3 Part DL, Section A, Inn La. Complete Part III to provide any of the following to or for a person listed on Form 980, Part VII, Section A, Inn La. Complete Part III to provide any relevant information regarding these litens. Yes No Part OFL Association Part OFL Association Part OFL Association Yes No 9 If any of the boxes on line 1 a cencek, did the organization follow a writhen policy regarding parymet or reinfourcement or provision or all of the expense decibed above? If No,* complete Part III to explain 10 10 2 Det the organization or all of the expense decibed above? If No,* complete Part III to explain 10 10 10 2 Det the organization or all of the expense decibed above? If No,* complete Part III to explain 10					ZU	Ľ٦						
Interaction Cold or wow.its.gov/Form990 for instructions and the latest information. Importion Name of the organization THE ONASP FOUNDATION, INC. Employer identification number 20 - 09 6 35 0 3 Part II Questions Regarding Compensation Yes No ************************************	Dono	tmont of the Treesury			Open to	Publ	ic					
THE OWASP FOUNDATION, INC. 20-0963503 Part II Questions Regarding Compensation Ia Check the appropriate box(68) if the organization provided any of the following to or for a person listed on Form 980, Part VII, Section A, line 1, complete Part III expensional residence in the attribution fees or mission or grading these items. Image:					Inspe	ction						
Part I Questions Regarding Compensation Yes No ************************************	Nan	e of the organization	1				mber					
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Yes No 1a Check the appropriate box(es) if the organization provided any relevant information regarding these items. Heatto a personal sections and prose-up payments Heatto or social club dues or initiation fees 1b Trave indemnification and gross-up payments Heatto or social club dues or initiation fees 1b 2 Discretionary spending account Personal services (such as maid, chauffeur, chef) 1b 2 If any of the boxes on line 1a are checked, did the organization follow witten policy regarding payment or reimbursement or provision of all of the expenses described adowe? If 'No,' complete Part III to provide any relevant to provision to establish compensation or pain temborship or allowing expenses incurred by all directors, trustees, and officers, including the CPC/Executive Director, but explain IP Part III. 2 3 Indicate which, if any, of the following the organization used to establish the compensation contract Compensation contract 1b 1 Compensation contract Compensation contract 2 2 2 Indicate which, if any, of the following the organization areagement? 4a X 2 During the year, did any person listed on Form 990, Part VII, Sec				20-	096350	3						
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant Information regarding these items. Image: First-Release or charter travel Housing allowance or residence for personal use Travel for companions Payments for business use of personal use Travel for companions Payments for business use of personal meldence Tarvel for companions Payments for business use of personal use Discretionary spending account Personal services (such as maid, chauffeur, chef) b if any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 2 Did the organization require usbattantiation prior to reimbursing or allowing expresses incured by all directors, trustees, and officers, including the CEO/Executive Director, but explain in Part III. Compensation or the ECO/Executive Director, but explain in Part III. Compensation committee Imdicate which, if any, of the following the organization: Companization require the aspletion committee Ouring the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization? 4a X 4D During the year, did any person listed on Form 990, Part VII, Section A, line	Pa	rt I Question	s Regarding Compensation									
Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Image: Comparison of the organization of the organization or image: Comparison or imared: Comparison or image: Comparison or ima						Yes	No					
Image: Section of a section of the sectin of the section of the section of the section of the s	1a	Check the appropri	ate box(es) if the organization provided any of the following to or for a person listed on Form	990,								
Trave for companions Payments for business use of personal residence Health or social club dues or initiation fees Health or social club dues or initiation fees Discretionary spending account Personal services (use to as maid, chauffeur, chef) b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation consultant 2 COP/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation consultant Compensation committee Coring the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: Ab a Receive a severace payment from a supplemental nonqualified relivement plan? 4a X Constrained on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation around endly-based compensation aroungement? 4b X During the year, did on person side of norm 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: 5a </th <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>												
Tax indemnification and gross up payments Health or social club dues or initiation fees Discretionary spending account Personal services (such as maid, chauffeur, chef) b If any of the boxes on line 1 are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2 3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation comsultat 2 Compensation committee Written employment contract 4 Independent compensation of the CEO/Executive Director, but explain in Part III. Compensation committee 9 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filling organization or a related organization 4 10 Participate in or receive payment from an equity-based compensation arrangement? 4 X 11 Pres' to any of lines 4ac, list the persons and provide the applicable amounts for each item in Part III. 5 5 12 Participate in or receive payment from an equity-based compensation pay or accrue any compen												
Discretionary spending account Personal services (such as maid, chauffeur, chef) b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2 3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director, but explain in Part III. 2 Compensation committee Witten employment contract 2 Indicate which, if any, of the following the organization survey or study 5 Form 990 of other organizations X Approval by the board or compensation committee 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: 4a X 4 Participate in or receive payment from a supplemental nonqualified retirement plan? 4a X 5 Participate in or receive payment from a equity-based compensation anagement? 4a X 4 During the sac, list the persons and provide the applicable amounts for each item in Part III. 5a X <t< th=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2 3 Indicate which, if any, of the following the organization used to establish the compensation of the organization to establish compensation or the ICEO/Executive Director, but explain in Part III. 2 Compensation committee Written employment contract Written employment contract Impendent compensation consultant Compensation survey or study Approval by the board or compensation committee 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: 4a X b Participate in or receive payment from a supplemental nonqualified retirement plan? 4a X b Participate in or receive payment from as upplemental nonqualified retirement plan? 4a X b Tryes' to any of lines 4ac, list the persons and provide the applicable amounts for each tem in Part III. 5a X Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.												
reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2 3 Indicate which, if any, of the following the organization used to establish the compensation of the CEO/Executive Director, but explain in Part III. 2 CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation committee Written employment contract Compensation committee Written employment contract 0 Compensation committee Written employment contract 4a X Approval by the board or compensation committee 4a X 9 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: 4a X a Receive a severance payment form a supplemental nonqualified retirement plan? 4a X b Participate in or receive payment from a supplemental nonqualified retirement plan? 4c X b Any related organization? 5a X f "Yes" to any of lines 4ac, list the persons and provide the applicable amounts for each item in Part III. 5b X Only sectio		Discretionary	spending account Personal services (such as maid, chauffer	ır, chef)								
reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2 3 Indicate which, if any, of the following the organization used to establish the compensation of the CEO/Executive Director, but explain in Part III. 2 CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation committee Written employment contract Compensation committee Written employment contract 0 Compensation committee Written employment contract 4a X Approval by the board or compensation committee 4a X 9 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: 4a X a Receive a severance payment form a supplemental nonqualified retirement plan? 4a X b Participate in or receive payment from a supplemental nonqualified retirement plan? 4c X b Any related organization? 5a X f "Yes" to any of lines 4ac, list the persons and provide the applicable amounts for each item in Part III. 5b X Only sectio												
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Schedule J (Form 990) 2023 THE O	MA	OWASP FOUNDATION	ON, INC.		20-0963503	503		Page 2
s, Trustee	mplo	vees, and Highest C	ompensated Emple	oyees. Use duplicat	e copies if additional s	space is needed.		
For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that aren't listed on Form 990, Part VII.	orm S	oorted on Schedule J 390, Part VII.	, report compensati	on from the organize	ttion on row (i) and fror	n related organization	s, described in the inst	uctions, on row (ii).
Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.	ed inc	dividual must equal th	ie total amount of Fc	orm 990, Part VII, Se	ction A, line 1a, applic	able column (D) and (F	Ξ) amounts for that indi	vidual.
		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation	-2 and/or 1099-MISC compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) ANDREW VAN DER STOCK	9	154,730.	.0	0.	.0	0.	154,730.	0.
EXECUTIVE DIRECTOR		.0	.0	0.	0.	.0	.0	0.
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	(ii)							
							Schedt	Schedule J (Form 990) 2023

332112 11-06-23

503 Page 3	onal information.										
20-0963503	Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.										
	and for Part II. Also comple										
	5a, 5b, 6a, 6b, 7, and 8, a										
ON, INC.	es 1a, 1b, 3, 4a, 4b, 4c, 5										
THE OWASP FOUNDATION,	ons required for Part I, lin										
rmation	xplanation, or descriptic										
Schedule J (Form 990) 2023 Part III Supplemental Information	rovide the information, e										

332113 11-06-23

SCHEDULE O (Form 990)

Name of the organization

Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.



20-0963503

THE OWASP FOUNDATION, INC.

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WORLDWIDE CAN MAKE INFORMED DECISIONS ABOUT TRUE SECURITY RISKS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS: OWASP HAS GROWN TO OVER 6500 DUES PAYING MEMBERS AND IS NOW REPRESENTED BY OVER 270 CHAPTERS IN 130 DIFFERENT COUNTRIES AROUND THE WORLD. WE'VE REACHED NEARLY 3,000 DEVELOPERS AND SECURITY PROFESSIONALS THROUGH OUR VIRTUAL GLOBAL APPLICATION SECURITY CONFERENCES THAT PROVIDE TRAINING AND SIGNIFICANT HANDS-ON EXPERIENCE WITH APPLICATION SECURITY AND OUR OPEN-SOURCE PROJECTS.

ONE OF THE STRENGTHS OF OUR ORGANIZATION IS THE DIVERSITY OF OUR COMMUNITY. THE FOUNDATION STRIVES TO EXPAND THIS DIVERSE KNOWLEDGE, PROVIDING OPPORTUNITIES FOR INTERNATIONAL COLLABORATION, EDUCATION, AND PROBLEM SOLVING. TEAMS OF VOLUNTEERS WORK TO DEVELOP MULTI-DAY EVENTS. DYNAMIC SPEAKERS, WORLD RENOWNED TRAINERS, INDUSTRY LEADERS, AND RESEARCH PIONEERS GATHER TO SHARE INFORMATION. AROUND THE WORLD, APPSEC DAYS EVENT ORGANIZERS WORKED TO BRING THE MISSION AND VISION OF OWASP BY HOLDING FREE AND PAID VIRTUAL TRAININGS.

FORM 990, PART VI, SECTION A, LINE 3:

MANAGEMENT CONTROL WAS TRANSFERED TO VIRTUAL, INC. IN AUGUST OF 2014.

FORM 990, PART VI, SECTION B, LINE 11B:

THE EXECUTIVE DIRECTOR AND TREASURER RECEIVED A COPY OF THE 990 TO APPROVE

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BEFORE IT WAS FILED.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

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FORM 990, PART VI, SECTION B, LINE 12C:

THE OWASP BOARD OF DIRECTORS IS CHARGED WITH MONITORING PROPOSED OR ONGOING TRANSACTIONS FOR CONFLICTS OF INTEREST AND ADDRESSING ANY POTENTIAL OR ACTUAL CONFLICTS. PURSUANT TO OWASP'S CONFLICT OF INTEREST POLICY, EACH DIRECTOR, PRINCIPAL OFFICER, MEMBER OF A COMMITTEE WITH GOVERNING BOARD DELEGATED POWERS, AND EMPLOYEE, SHALL ANNUALLY SIGN A STATEMENT WHICH AFFIRMS SUCH PERSON: 1) HAS RECEIVED A COPY OF THE CONFLICTS OF INTEREST POLICY 2) HAS READ AND UNDERSTANDS THE POLICY AND 3) HAS AGREED TO COMPLY WITH THE POLICY. PRIOR TO ANY VOTE OF THE BOARD OF DIRECTORS, A CONFLICT OF INTEREST STATEMENT IS REQUIRED BY ANY BOARD MEMBER WHO IS AWARE OF ANY POTENTIAL CONFLICTS OF INTEREST TO ENSURE THAT ALL PARTIES ARE AWARE OF ANY SUCH CONFLICTS. ANY CONFLICT SHALL BE DISCLOSED TO THE BOARD OF DIRECTORS BY THE PERSON CONCERNED. WHEN ANY CONFLICT OF INTEREST IS RELEVANT TO A MATTER REQUIRING ACTION BY THE BOARD OF DIRECTORS, THE INTERESTED PERSON SHALL CALL IT TO THE ATTENTION OF THE BOARD OF DIRECTORS OR ITS APPROPRIATE COMMITTEE AND SUCH PERSON SHALL NOT VOTE ON THE MATTER PROVIDED HOWEVER, ANY DIRECTOR DISCLOSING A POSSIBLE CONFLICT OF INTEREST MAY BE COUNTED IN DETERMINING THE PRESENCE OF A QUORUM AT A MEETING OF THE BOARD OF DIRECTORS OR A COMMITTEE THEREOF. THE PERSON HAVING THE CONFLICT SHALL NOT PARTICIPATE IN THE DECISION REGARDING THE MATTER UNDER CONSIDERATION.

FORM 990, PART VI, SECTION B, LINE 15B:

THE BOARD OF DIRECTORS OF THE ORGANIZATION OR AN AUTHORIZED COMMITTEE

THEREOF SHALL REVIEW AND APPROVE COMPENSATION OF OFFICERS, DIRECTORS, TOP

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MANAGEMENT OFFICIALS, AND KEY EMPLOYEES IN ADVANCE.

FORM 990, PART VI, SECTION C, LINE 19:

332212 11-14-23

Schedule O (Form 990) 2023

lame of the organization	Employer identification number
THE OWASP FOUNDATION, INC.	20-0963503
HILE FEDERAL TAX LAWS DO NOT MANDATE THAT THE ORGANIZ	ATION'S GOVERNING
CUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL ST	FATEMENTS BE MADE
VAILABLE FOR PUBLIC INSPECTION, OWASP POSTS ALL OF THE	ESE DOCUMENTS TO ITS
EBSITE AND THEY ARE AVAILABLE FOR PUBLIC ACCESS.	
ORM 990, PART XII, LINE 2C:	
O CHANGES TO THIS PROCESS.	
2212 11-14-23	Schedule O (Form 990) 2023

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(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

Department of the Treasury Internal Revenue Service

File a separate application for each return. Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

must use	Form 7004 to request an extension of time to file income	e tax retur	ns.				
Part I - Id	lentification						
Type or	Name of exempt organization, employer, or other filer, see instructions.			Taxpayer	Taxpayer identification number (TIN)		
Print							
File by the	THE OWASP FOUNDATION, INC.				20-0963503		
due date for filing your return. See	Number, street, and room or suite no. If a P.O. box, see instructions. 300 DELAWARE AVE ., STE 210, #384						
instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WILMINGTON, DE 19801						
Enter the	Return Code for the return that this application is for (file	e a separat	e application for each return)			01	
Application Is For		Return				Return	
		Code				Code	
Form 990 or Form 990-EZ		01	Form 4720 (other than individual)			09	
Form 4720 (individual)		03	Form 5227			10	
Form 990-PF		04	Form 6069			11	
Form 990-T (sec. 401(a) or 408(a) trust)		05	Form 8870			12	
Form 990-T (trust other than above)		06	Form 5330 (individual)			13	
Form 990-T (corporation)		07	Form 5330 (other than individual)			14	
Form 1041-A		08				17	
	ou enter your Return Code, complete either Part II or Part		including signature is applicable o	only for an	extension of		
	e Form 5330.	c init i di c ii		ing for an			
	pplication is for an extension of time to file Form 5330, y	ou must e	nter the following information				
	n Name						
	n Number						
	n Year Ending (MM/DD/YYYY)						
	utomatic Extension of Time To File for Exempt Organi	izations (s	ee instructions)				
	poks are in the care of THE CHARITY CFO	120110113 [2					
THE BC		JTTE 3	00 - ST. LOUIS, MC	6310	3		
Tolonh	none No. $314 - 390 - 0220$		Fax No.	0010	•		
	organization does not have an office or place of business	in the l Ini					
	is for a Group Return, enter the organization's four-digit (chock this	
box	. If it is for part of the group, check this box						
	quest an automatic 6-month extension of time until NC						
	organization named above. The extension is for the orga			e lite exert	ipt organization re	lumior	
X		anization s	return for.				
22		20	and anding			20	
	tax year beginning	, 20	, and ending		,,	20	
2 If th	ne tax year entered in line 1 is for less than 12 months, ch	heck reaso	on: Initial return	Final retur	n		
	Change in accounting period						
	his application is for Forms 990-PF, 990-T, 4720, or 6069	, enter the	tentative tax, less			0	
	nonrefundable credits. See instructions.			<u>3a</u>	\$	0.	
	his application is for Forms 990-PF, 990-T, 4720, or 6069						
esti	imated tax payments made. Include any prior year overpa	ovmont all				~	
		1		3b	\$	0.	
c Bal	ance due. Subtract line 3b from line 3a. Include your pains ng EFTPS (Electronic Federal Tax Payment System). See	yment wit	n this form, if required, by	<u>3b</u> 3c	\$	0.	