

OPEN TO PUBLIC INSPECTION

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Department of the Treasury Internal Revenue Service

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Return of Organization Exempt From Income Tax

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.



| AF | or th | e 2022 calendar year, or tax year beginning and | ending | | |
|-------------------------|-----------------|--|-------------|-------------------------------|---------------------------------|
| B c a | heck if pplicab | le: C Name of organization | | D Employer identific | ation number |
| X | Addre | THE OWASP FOUNDATION, INC. | | | |
| | Name | | | 20-096350 | 3 |
| | Initial | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | E Telephone number | |
| | Final returr | 300 DELAWARE AVE., STE 210 | #384 | 510697931 | .5 |
| | termi ated | City or town, state or province, country, and ZIP or foreign postal code | | G Gross receipts \$ | 2,913,675. |
| | Amer | WILMINGTON, DE 19801 | | H(a) Is this a group ret | urn |
| | Appli tion | F Name and address of principal officer: ANDREW VAN DER 5100 | CK | for subordinates? | Yes X No |
| | pend | SAME AS C ABOVE | | H(b) Are all subordinates inc | luded? Yes No |
| <u> 1</u> | ax-ex | empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) | or 🗌 527 | If "No," attach a I | ist. See instructions |
| _ | Vebs | | | H(c) Group exemption | |
| | | f organization: 🔀 Corporation 🔄 Trust 🦳 Association 🦳 Other | L Year | of formation: 2004 M | State of legal domicile: MD |
| Pa | art I | Summary | | | |
| Ð | 1 | Briefly describe the organization's mission or most significant activities: OWAS | | | |
| anc. | | SOFTWARE SECURITY VIABLE, SO THAT INDIVID | UALS A | ND ORGANIZAT | TIONS |
| Activities & Governance | 2 | Check this box if the organization discontinued its operations or dispos | sed of more | | |
| Š | 3 | | | | 7 |
| യ ര് | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | | | 7 |
| es | 5 | Total number of individuals employed in calendar year 2022 (Part V, line 2a) | | | 6 |
| iviti | 6 | Total number of volunteers (estimate if necessary) | | | 13000 |
| Act | | Total unrelated business revenue from Part VIII, column (C), line 12 | | | 0. |
| | b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | <u></u> | Prior Year | U . Current Year |
| | | | | | |
| ne | 8 | Contributions and grants (Part VIII, line 1h) | | 698,577. 923,128. | <u>1,084,260.</u> 1,829,415. |
| Revenue | 9 | Program service revenue (Part VIII, line 2g) | | 2. | 1,029,415. |
| Be | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 6,000. | 0. |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 1,627,707. | 2,913,675. |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 0. | 2,913,075. |
| | 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) | | 754,827. | 820,515. |
| Expenses | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Professional fundraising fees (Part IX, column (A), line 11e) | | 0. | 0. |
| en en | 10a | Total fundraising expenses (Part IX, column (D), line 25) 1111, 9 | | | |
| Ă | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 675,668. | 1,418,464. |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 1,430,495. | 2,238,979. |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | | 197,212. | 674,696. |
| or | | | | ginning of Current Year | End of Year |
| ets (| 20 | Total assets (Part X, line 16) | | 1,669,244. | 2,818,954. |
| Assets Balanc | 21 | Total liabilities (Part X, line 26) | | 485,739. | 851,870. |
| Net , | | Net assets or fund balances. Subtract line 21 from line 20 | | 1,183,505. | 1,967,084. |
| | art II | | | , , | , , |

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 | May the IRS discuss this return with the preparer shown above? See instructions | | | | | | | |
| 232001 12-1 | LHA For Paperwork Reduction Act Notice, see the separate instructions. | | Form 990 (2022) | | | | | |

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

| Check if Schedule Contains a response or note to any line in this Part III Bidly discribe the organization makes: Did the organization undertake any significant program services during the year which were not listed on the prior form 900 or 900 E27 Did the organization undertake any significant program services during the year which were not listed on the prior form 900 or 900 E27 Did the organization cesses conducting, or make significant changes in how it conducts, any program services; If ves. (X if the organization cesses conducting, or make significant changes in how it conducts, any program services, as measured by expenses. Section 501(c) and 501(c) organizations are organization or encound of grants and allocations to others, the total expenses, and research, if any, for each program service accompliahments for each of its three largest program services, and research, if any, for each program service accompliahments for each of its three largest program services. The Ware is a compliahment for each of its three largest program services. The Ware is a compliahment for each of its three largest program services. The Ware is a compliahment for each of its three largest program services. The Ware is a compliahment for each of its three largest program services. The Ware is a compliahment for each of its three largest program services. The Ware is a compliahment for each of its three largest program services. The Ware is a compliahment for each of its three largest program services. The Ware is a compliahment for each of its three largest program services. The Ware is a compliahment for each of its three largest program services. The Ware is a complexite is complexite is complexite is a complexite is a | | 1990 (2022) THE OWASP FOUNDATION, INC. | 20-0963503 Page |
|--|-------|--|-------------------------------|
| Bindly describe the organization's mission: TO BE THE THRIVING GLOBAL COMMUNITY THAT DRIVES VISIBILITY AND EVOLUTION IN THE SAFETY AND SECURITY OF THE WORLD'S SOFTWARE. Did the organization undertake any significant program services during the year which were not listed on the prior form 1980 or 1900 cf 900 cf 27 Did the organization cause conducting, or make significant changes in how it conducts, any program services? □ Yes [X] If "Yet, "describe these changes on Schedule 0. Describe the organization's program services are equired to reach of its three largest program services, as measured by expenses. Section 5010(5)(3) and 501(6)(4) organizations are required to reach of ris three largest program services, and measure exported.) (wereaus* 10 (cost:) (Agreeness* 1, 731, 130. reluing profered to 3) (wereaus* 10 (cost:) (Agreeness* 1, 731, 130. reluing profered to 3) (wereaus* 10 (cost:) (Agreeness* 1, 731, 130. reluing profered to 3) (wereaus* 10 (cost:) (Agreeness* CORDATION IS A NONEROFIT DRIGRANIZATION THAT SERNEOUS DONATIONS 10 (cost:) (Agreeness* CORDATION SE A NONEROFIT MENDED THROUGH THE GENEROUS DONATIONS 10 (Cost:) (Bereness* COMUNITY Cost:) (Bereness* 10 (Co | 1 41 | | X |
| TO BE THE THRIVING GLOBAL COMMUNITY THAT DRIVES VISIBILITY AND EVOLUTION IN THE SAFETY AND SECURITY OF THE WORLD'S SOFTWARE. Due the organization inderstate any significant program services during the year which were not listed on the prior rom 390 627 If 'rea' describe these new services on Schedule 0. Due the organization cases conducting, or make significant changes in how it conducts, any program services, as measured by expenses. Section Silving and Silving organizations are equivable to each the indirect arguest program services, as measured by expenses. General (General) (Gener | 1 | | |
| EVOLUTION IN THE SAFETY AND SECURITY OF THE WORLD'S SOFTWARE. Did the organization undertake any significant program services during the year which were not listed on the prior form 980 or 990.627 □ Yes [X] Did the organization crease conducting, or make significant changes in how it conducts, any program services? □ Yes [X] Did the organization crease conducting, or make significant changes in how it conducts, any program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the anount of grants and allocations to others, the total expenses, and revenue, if any, to each program services are equired to report the anount of grants and allocations to others, the total expenses, and revenue, if any, to each program services are equired to report the anount of grants and allocations to others, the total expenses, and revenue, if any, to each program services are equired to report the anount of grants and allocations to others, the total expenses, and revenue, if any, to each program services are total expenses. Image: the OWASP FOUNDATION IS A NONROPTI TO REGANIZATION THAT SPANS OVER 130 COUNTRIES GLOBALLY, WITH A COMMUNITY OF 65,000+ PARTICIPANTS AND 6500 OF OUR SUPPORTERS, CORPORTE AND INDUIDDID HUMBERS, AND THE PROCEEDS OF OUR SUPPORTERS, CORPORTE AND INDUIDDID HUMBERS, AND THE PAST YEAR ACTIVE CHAPTERS OPEN-SOURCE PROJECTS AND TECHNICAL MATERIALS COMMUNITY OUTREACH AND INTERNATIONAL EDUCATION - OVER THE PAST YEAR Image: the program services (Decribe on Schedule 0.) (treve: | • | | TTY AND |
| Did the organization undertake any significant program services during the year which were not listed on the prior form 800 or 800.22? | | | |
| <pre>pror Form 950 or 950.E27</pre> | | | |
| <pre>pror Form 950 or 950.E27</pre> | | | |
| If 'Yes,' describe these new services on Schedule 0. Dot the organization cases conducting, or make significant changes in how it conducts, any program services? If 'Yes, 'describe the organization are are equided to report the anount of grants and allocations to others, the total expenses. Section 501(5) and 501(6) (%) grantizations are required to report the anount of grants and allocations to others, the total expenses. Cost | 2 | Did the organization undertake any significant program services during the year which were not listed on the | |
| Do the organization cases conducting, or make significant changes in how it conducts, any program services? | | prior Form 990 or 990-EZ? | Yes 🔀 No |
| <pre>If "wei, "describe these changes on Schedule 0. Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(6) and 501(6)(0) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported. (code:</pre> | | If "Yes," describe these new services on Schedule O. | |
| Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if my, for each program service reported. 1 (Code) (revenues 1, 791, 180. Including grants of 5) (revenues 3) (revenues 4) (revenues 4 | 3 | Did the organization cease conducting, or make significant changes in how it conducts, any program services | ? |
| Section 501(6)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported [Cook] (Depenses 1, 791, 180. including grants of \$] (Penerus 5, 1, 791, 180. includingrants of \$] (Penerus 5, 1, 791, 180. including gr | | If "Yes," describe these changes on Schedule O. | |
| <pre>inverse.files</pre> | 4 | Describe the organization's program service accomplishments for each of its three largest program services, a | as measured by expenses. |
| <pre>a [Code](Equences: 1, 791, 180. websing grants of](memores:](memores:)(memores:</pre> | | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to oth | hers, the total expenses, and |
| THE OWASP FOUNDATION IS A NONPROFIT ORGANIZATION THAT SPANS OVER 130 COUNTRIES GLOBALLY. WITH A COMMUNITY OF 65.000+ PARTICIPANTS AND 6500 DUES PAYING MEMBERS, WE ARE THE LARGEST APPLICATION SECURITY COMMUNITY IN THE WORLD. OWASP IS ENTIRELY FUNDED THROUGH THE GENEROUS DONATIONS OF OUR CONFERENCE EVENTS. OVER THE PAST YEAR OWASP HAS GROWN TO 2704 ACTIVE CHAPTERS OPEN-SOURCE PROJECTS & TOOLS WORLDWIDE. OUR CONFERENCE: HAD MORE THAN 650 PHYSICAL AND ABOVE 1000 VIRTUAL ATTENDES. ADDITIONALLY, OUR 1304 OPEN-SOURCE PROJECTS AND TECHNICAL MATERIALS CONTINUE TO BE DEVELOPED. COMMUNITY OUTREACH AND INTERNATIONAL EDUCATION - OVER THE PAST YEAR O(com:) (Excenses S including grants of \$) (Envenue \$) | | | |
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| d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$) • Total program service expenses 1,791,180. 002 12-13-22 SEE SCHEDULE O FOR CONTINUATION(S) 3 | | | |
| d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$) • Total program service expenses 1,791,180. 002 12-13-22 SEE SCHEDULE O FOR CONTINUATION(S) 3 | | | |
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| d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$) • Total program service expenses 1,791,180. 002 12-13-22 SEE SCHEDULE O FOR CONTINUATION(S) 3 | 4c | (Code:) (Expenses \$ including grants of \$) (Be | venue \$ |
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| Total program service expenses 1,791,180. Form 990 SEE SCHEDULE O FOR CONTINUATION(S) 3 | 4d | Other program services (Describe on Schedule O.) | |
| Form 990 SEE SCHEDULE O FOR CONTINUATION(S) 3 | | |) |
| 002 12-13-22 SEE SCHEDULE O FOR CONTINUATION(S) 3 | 4e | Total program service expenses 1,791,180. | |
| 3 | 32002 | SEE SCHEDULE O FOR CONTINUATION | Form 990 (202) |
| .129 781445 64221.000 2022.05000 THE OWASP FOUNDATION. INC 64 | 002 | | x 7 |
| | 11 | 29 781445 64221.000 2022.05000 THE OWASP FOU | UNDATION, INC 6422 |

Form 990 (2022)

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 | Х | |
| 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 | | | |
| | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | <u> </u> |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | X |
| 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? If "Yes," complete Schedule D, Part I | 6 | | _X_ |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | |
| | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | | _X_ |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete | | | 37 |
| _ | Schedule D, Part III | 8 | | <u> </u> |
| 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? | | | 37 |
| | If "Yes," complete Schedule D, Part IV | 9 | | <u> </u> |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | | | v |
| | 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, | 44- | х | |
| L | Part VI | <u>11a</u> | | |
| D | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total | 11b | | х |
| ~ | assets reported in Part X, line 16? <i>If</i> "Yes," <i>complete Schedule D, Part VII</i> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | | | - 23 |
| C | | 11c | | х |
| Ь | assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 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 | | | |
| u | | 11d | | х |
| ۵ | 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> | 11e | | 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 | | | |
| 12u | 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 |
| | 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 | | Х |
| 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 | | | |
| | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | Х |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | | | |
| | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | | X |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | | | |
| | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | X |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," | | | |
| | complete Schedule G, Part III | 19 | | X |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | X |
| b | 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 | 0000 | Х |
| 232003 | 3 12-13-22 | Form | 990 | (2022) |

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232003 12-13-22

13521129 781445 64221.000

| Form | 990 | (2022) |
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| | 330 | (2022) |

 Form 990 (2022)
 THE OWASP FOUNDATION, INC.
 20-0963503
 Page 4

 Part IV
 Checklist of Required Schedules (continued)
 Ves
 No

| | | | Yes | NO |
|--------|---|------------|-----|----------|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | 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 | | v | |
| ~ ~ | Schedule J | 23 | Х | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | 04- | | x |
| h | Schedule K. If "No," go to line 25a Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24a 24b | | |
| 0 | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 240 | | |
| U | any tax-exempt bonds? | 24c | | |
| Ь | 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 | | x |
| 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? If | | | v |
| | "Yes," complete Schedule L, Part IV | 28a | | X X |
| | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | |
| С | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i> | 28c | | x |
| 29 | "Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in non-cash 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 | 25 | | |
| 00 | contributions? If "Yes," complete Schedule M | 30 | | x |
| 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 | | x |
| 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 | | X |
| 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 |
| | 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 | 07 | | x |
| 20 | and that is treated as a partnership for federal income tax purposes? <i>If</i> "Yes," <i>complete Schedule R, Part VI</i> | 37 | | |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O | 38 | х | |
| Pa | | 30 | 23 | <u> </u> |
| | Check if Schedule O contains a response or note to any line in this Part V | | | |
| | · · · · · · · · · · · · · · · · · · · | | Yes | No |
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable [1a] 6 | | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0 | | | |
| с | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | |
| | (gambling) winnings to prize winners? | 1c | | |
| 232004 | 12-13-22 | Form | 990 | (2022) |

| Form | 990 (2022) THE OWASP FOUNDATION, INC. | 20-0963 | 503 | Pa | 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 | s? | 2b | | X |
| 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 of | D | 3b | | <u> </u> |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other at | uthority over, a | | | |
| | financial account in a foreign country (such as a bank account, securities account, or other financial ac | count)? | 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 Ac | counts (FBAR). | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | 5a | | 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 | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the | organization solicit | | | |
| | 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 | ons or gifts | | | |
| | 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 service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly for goods and service of \$75 made partly as a contribution and partly as a contribution and service of \$75 made partly as a contribution and partly as a contribution and service of \$75 made partly as a contribution and partly as a contribution and service of \$75 made partly as a contribution and service of \$75 made partly as a contributi | vices provided to the payor? | 7a | | Х |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | 7b | | |
| с | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it wa | s required | | | |
| | to file Form 8282? | | 7c | | Х |
| 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 | ntract? | 7e | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra | | 7f | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file For | | 7g | | |
| - | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organizat | | 7h | | |
| 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. | | | | |
| а | Did the sponsoring organization make any taxable distributions under section 4966? | | 9a | | |
| b | Did the encourier encourier makes a distribution to a dense dense advices an elected as see 2 | | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | | |
| а | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | 1 | | |
| 11 | Section 501(c)(12) organizations. Enter: | • | 1 | | |
| а | Gross income from members or shareholders | 11a | | | |
| | Gross income from other sources. (Do not net amounts due or paid to other sources against | | 1 | | |
| | 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 | | | 14a | | Х |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule | | 14b | | |
| 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 | | Х |
| | 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. | | | | |
| 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. | | | | |
| 232005 | 12-13-22 | | Form | 990 | (2022) |

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| Form 990 | (2022) |
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20-0963503 Page 6

 Form 990 (2022)
 THE OWASP FOUNDATION, INC.
 20-0963503
 Page

 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. X

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

| Enter the number of voting members of the governing body at the end of the tax year | 1a | | | |
|---|--|--|---|---|
| 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. | | | | |
| Enter the number of voting members included on line 1a, above, who are independent | 1b | 7 | | |
| Did any officer, director, trustee, or key employee have a family relationship or a business relationship | with any other | | | |
| officer, director, trustee, or key employee? | - | 2 | | X |
| | | | | |
| | | 3 | х | |
| | | | | x |
| | | | | x |
| | | | | x |
| | | | | |
| | • | 70 | | x |
| | | <u>/a</u> | | 1 |
| | | | | . |
| | | | | X |
| | | | 37 | |
| | | | | |
| Each committee with authority to act on behalf of the governing body? | | 8b | X | |
| | | | | |
| organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | 9 | | X |
| on B. Policies (This Section B requests information about policies not required by the Internal Re | venue Code.) | | | |
| | | | Yes | No |
| Did the organization have local chapters, branches, or affiliates? | | 10a | | X |
| | | | | |
| and branches to ensure their operations are consistent with the organization's exempt purposes? | | 10b | | |
| | | | | X |
| | , c | | | |
| | | 12a | Х | |
| - | | | | |
| | | | | |
| | , | 100 | x | |
| | | | | |
| | | | ~ | x |
| | | 14 | | |
| | I by independent | | | |
| | | | | |
| | | | | X |
| Other officers or key employees of the organization | | 15b | X | |
| If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | | |
| Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen | nent with a | | | |
| taxable entity during the year? | | 16a | | X |
| f "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat | te its participation | | | |
| n joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ | nization's | | | |
| | | 16b | | |
| ion C. Disclosure | | | | |
| List the states with which a copy of this Form 990 is required to be filed MD | | | | |
| | nd 990-T (section 501 | (c)(3)s only | availa | ble |
| | | | avana | |
| | on Schodula O | | | |
| | , | v and finan | | |
| | miller of interest polic | y, anu inaf | oidi | |
| | the second second second | | | |
| | oks and records | | | |
| | | | | |
| 1310 PAPIN ST. SUITE 300, ST. LOUIS, MO 63103 | | | | |
| | | | n 990 | |
| | bedy delegated bread authority to an executive committee or similar committee, explain on Schedule 0. Enter the number of voting members included on line 1a, above, who are independent Did lary officer, director, trustee, or key employee have a family relationship or a business relationship officer, directors, trustee, or key employees to a management company or other person? Did the organization make any significant changes to its governing documents since the prior Form 9 Did the organization become aware during the year of a significant diversion of the organization's ass Did the organization have members, stockholders? Did the organization have members, stockholders, or other persons who had the power to elect or a more members of the governing body? Are any governance decisions of the organization reserved to (or subject to approval by) members, st persons other than the governing body? Each committee with authority to act on behalf of the governing body? Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea organization's mailing address? <i>II</i> "yes," <i>torwide the names and addresses on Schedule O</i> off B . Policies (<i>This Section B requests information about policies not required by the Internal Re Did the organization nave written policies and procedures governing the activities of such cf and branches to ensure their operations are consistent with the organization's exempt purposes? Has the organization nave written policies and procedures governing the activities of such cf and branches to ensure their operations are consistent with the organization's exempt purposes? Did the organization nave a written onclict of interest policy? <i>II</i> "No," <i>go to line 13</i></i> | body delegated broad authority to an executive committee or similar committee, explain on Schedule 0. It Enter the number of voting members included on line 1a, above, who are independent It Did bid any officer, director, trustee, or key employee? Other organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? Did the organization bace maware during the year of a significant diversion of the organization is assets? Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Each committee with authority to act on behalf of the governing body? Each committee with authority to act on behalf of the governing body? Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization smalling address? // 'Yes' 'provide the names and addresses on Schedule O Did the organization have local chapters, branches, or affiliates? Pires, "did the organization have local chapters, branches, or affiliates? T'Yes, 'did the organization have a written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's tesp, andkey amployees required to the some 990. | body delgand broad authority to an exocutive committee or similar committee, optial on Schedule 0. Ib 7 Enter the number of voting members included on line 1a, above, who are independent Ib 7 Did any officer, director, trustee, or key employees have a family relationship or a business relationship with any other 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Did the organization have members or stockholders? 6 Did the organization have members, stockholders? 6 Did the organization have members, stockholders? 7 Did the organization have members, stockholders? 7 Did the organization have members, stockholders? 8 Did the organization commonraneously document the meetings held or written actions undertaken during the year by the following: 8 The governing body? 8 8 Each committee writh authority to act on behalf of the governing body? 8 8 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the arganization's manifing address? If Yea, 'nowide the names and addresses on Schedule O 9 On B. Policies | body degrade broad authority to an executive committee or similar committee, explain on Schedule 0. In the number of veting members included on line 1a, above, who are independent Inter (director, trustee, or key employee) Control the organization delegate control over management dates sustomarily performed by or under the direct supervision Control the organization make an significant changes to tits governing documents since the prior Form 900 was filed? Control the organization make an significant changes to tits governing documents since the prior Form 900 was filed? Control the organization make an significant changes to tits governing documents since the prior Form 900 was filed? Control the organization make an exigonities, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Control the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members, of the governing body? Control the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Be a x difference or trustee, or key employee listed in Part VII. Section A, who cannot be reached at the gramization's mailing address? If Yea, "provide the names and addresses on Schedule 0 First, State or prior director, trustee, or they persons blace in Part VII. Section A, who cannot be reached at the gramization's mailing address? If Yea, "provide the names and addresses on Schedule 0 First, State or prior director, trustee, or key employee isted in Part VII. Section A, who cannot be reached at the gramization's mailing address? If Yea, "provide the names and addresses on Schedule 0 First, State or explored or yord this form 900 to all members of its governing body before filing the form? Did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization |

| Part VII | Compensation of Officers, | , Directors, Trustees | , Key Employees, | , Highest Compensated |
|----------|---------------------------|-----------------------|------------------|-----------------------|
| | Employees, and Independe | ent 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 al of the organization of current key employees, if all, see the instanticulous of deminion of key employees.

• 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) | (C) Position | | | | | | (D) | (E) | (F) |
|--|--|--------------------------------|------------------------|------------------|----------------|---------------------------------|--------|---|---|--|
| Name and title | Average hours per week | box | not cl , unles | heck i ss per | more rson i | than o is both or/trus | n an | Reportable compensation from | Reportable compensation from related | Estimated amount of other |
| | (list any hours for related organizations below line) | Individual trustee or director | In stitutional trustee | Officer | Key employee | Highest compensated employee | Former | the organization (W-2/1099-MISC/ 1099-NEC) | organizations (W-2/1099-MISC/ 1099-NEC) | compensation from the organization and related organizations |
| (1) ANDREW VAN DER STOCK EXECUTIVE DIRECTOR | 40.00 | x | | х | | | | 154,768. | 0. | 41,433. |
| (2) HAROLD BLANKENSHIP | 40.00 | | | | | | | | 0 | |
| DIRECTOR OF PROJECTS AND TECHNOLOGY (3) KELLY SANTALUCIA | 40.00 | | | | | X | | 130,817. | 0. | 19,010. |
| DIRECTOR OF EVENTS AND CORPORATE SUP | 10000 | | | | | x | | 104,913. | 0. | 15,925. |
| (4) SHERIF MANSOUR | 1.25 | | | | | | | | | |
| CHAIRPERSON | 1 0- | Х | | Х | | | | 0. | 0. | 0. |
| (5) VANDANA VERMA VICE CHAIRPERSON | 1.25 | x | | x | | | | 0. | 0. | 0. |
| (6) GRANT ONGERS | 1.25 | ^ | | ~ | | - | | 0. | 0. | 0. |
| TREASURER | | x | | х | | | | 0. | 0. | 0. |
| (7) BIL CORRY | 1.25 | | | | | | | | | |
| SECRETARY | | Х | | Х | | | | 0. | 0. | 0. |
| (8) OWEN PENDLEBURY | 1.25 | | | | | | | | 0 | |
| DIRECTOR (9) MARTIN KNOBLOCH | 1.25 | Х | | | | | | 0. | 0. | 0. |
| DIRECTOR | 1.25 | x | | | | | | 0. | 0. | 0. |
| (10) JOUBIN JABBARI | 1.25 | | | | | | | | | |
| DIRECTOR | | х | | | | | | 0. | 0. | 0. |
| | | - | | | | | | | | |
| | | | | | | | | | | |
| | | - | | | | | | | | |
| | | | | | | | | | | |
| | | - | | | | | | | | |
| | | - | | | | | | | | |
| | | | | | | | | | | |
| 232007 12-13-22 | | I | | | | | | | | Form 990 (2022) |

8

Form 990 (2022)

| Form | | E OWASP FOUNDA | <u>\TI</u> | ON | , | IN | IC. | | | 20-0963 | 503 | Page 8 |
|------|--|--|--|--|-------|---|---|----------------------------|---|--|-------------------------|--|
| Parl | t VII Section A. Officers, Dire | ectors, Trustees, Key Emp | ploy | ees, | and | l Hig | ghes | t C | ompensated Employee | s (continued) | | |
| | (A) Name and title | (B) Average hours per week | Average hours per Position (do not check more than one box, unless person is both an | | | | | one an | (D) Reportable compensation from | (E) Reportable compensation from related | Esti amo | (F) mated ount of ther |
| | | (list any hours for related organizations below line) | Individual trustee or director | Individual trustee or director Institutional trustee Officer Key employee Engloyee employee Former | | the organization (W-2/1099-MISC/ 1099-NEC) | organizations (W-2/1099-MISC/ 1099-NEC) | comp fro orga and | ensation m the nization related nizations | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 1b | Subtotal | | | | | | | | 390,498. | 0. | 76 | ,368. |
| с | Total from continuation sheet Total (add lines 1b and 1c) | ts to Part VII, Section A | | | | | | | 0. 390,498. | 0. | | 0. ,368. |
| 2 | Total number of individuals (inc compensation from the organiz | - | iose | listeo | d ab | ove |) wh | o re | eceived more than \$100, | 000 of reportable | | 3 Yes No |
| | Did the organization list any for line 1a? If "Yes," complete Sch | | | | • | • | | Ŭ | | | 3 | X |
| | For any individual listed on line and related organizations great Did any person listed on line 1a | ter than \$150,000? If "Yes, | ," со | mple | ete S | Sche | edule | J f | for such individual | | 4 | x |
| | rendered to the organization? / | If "Yes," complete Schedule | | | | | | | | | 5 | Х |
| 1 | Complete this table for your five the organization. Report complete | e highest compensated inc | - | | | | | | | | tion fror | n |
| | | (A) nd business address | | ONE | | | | | (B) Description of s | | (C) Compens | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | Total number of independent c \$100,000 of compensation from | | ot lin | nited | to | thos C | | ted | above) who received me | ore than | - ^ | 90 (0000) |

Form **990** (2022)

232008 12-13-22

| | | | 2022) THE OWASP F | OUI | NDATION, | INC. | | 20-0963 | 503 Page 9 |
|---|--|--------------|---|-------|--------------------|----------------------------|---|------------------|-----------------------------------|
| Pa | rt V | /111 | | | | | | | |
| | | | Check if Schedule O contains a respo | nse c | or note to any lin | e in this Part VIII (A) | (B) | (C) | [] (D) |
| | | | | | | Total revenue | Related or exempt | Unrelated | Revenue excluded |
| | | | | | | | function revenue | business revenue | from tax under sections 512 - 514 |
| s s | 1 | а | Federated campaigns 1a | | | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | | | Membership dues 1b | | 959,426. | | | | |
| ي ق | | | Fundraising events 1c | | | | | | |
| ifts Ir A | | | Related organizations 1d | | | | | | |
| s, G nila | | | Government grants (contributions) 1e | | | | | | |
| Sir | | | All other contributions, gifts, grants, and | | | | | | |
| buti | | | similar amounts not included above 1f | | 124,834. | | | | |
| dotri | | g | Noncash contributions included in lines 1a-1f | 5 | | | | | |
| Col | | h | Total. Add lines 1a-1f | | | 1,084,260. | | | |
| | | | | | Business Code | | | | |
| ė | 2 | а | CONFERENCE INCOME | | 900099 | 1,829,415. | 1,829,415. | | |
| e rvic | | b | | | | | | | |
| am Serv evenue | | с | | | | | | | |
| ram leve | | d | | | | | | | |
| Program Service Revenue | | е | | _ | | | | | |
| P | | | All other program service revenue | | | | | | |
| | | g | Total. Add lines 2a-2f | | | 1,829,415. | | | |
| | 3 | | Investment income (including dividends, in | | | | | | |
| | | | other similar amounts) | | | | | | |
| | Income from investment of tax-exempt bond pro Royalties (i) Real | | | | | | | | |
| | | | | | (ii) Personal | | | | |
| | ~ | | | | (II) Personal | | | | |
| | 6 | | Gross rents 6a | | | | | | |
| | | | Less: rental expenses 6b | | | - | | | |
| | | | Rental income or (loss) 6c | | | | | | |
| | 7 | | Net rental income or (loss) | | (ii) Other | | | | |
| | ' | a | assets other than inventory 7a | .00 | | - | | | |
| | | h | Less: cost or other basis | | | | | | |
| e | | ^D | and sales expenses | | | | | | |
| venue | | с | Gain or (loss) | | | | | | |
| | | | Net gain or (loss) | | | | | | |
| Other Re | 8 | | Gross income from fundraising events (not | | | | | | |
| Oth | | | including \$ of | | | | | | |
| - | | | contributions reported on line 1c). See | | | | | | |
| | | | Part IV, line 18 | 8a | | | | | |
| | | b | Less: direct expenses | 8b | | | | | |
| | | | Net income or (loss) from fundraising even | ts | | | | | |
| | 9 | а | Gross income from gaming activities. See | | | | | | |
| | | | Part IV, line 19 | 9a | | | | | |
| | | | Less: direct expenses | 9b | | | | | |
| | | | Net income or (loss) from gaming activities | ° | | | | | |
| | 10 | а | Gross sales of inventory, less returns | | | | | | |
| | | | | 10a | | | | | |
| | | | Less: cost of goods sold | 10b | | | | | |
| | | с | Net income or (loss) from sales of inventor | у | | | | | |
| sr | | | | | Business Code | | | | |
| leot | 11 | | | _ | | <u> </u> | | | |
| ellaneo evenue | | b | | — | | | | | |
| Miscellaneous Revenue | | C d | | — | | | | | |
| Mi | | | All other revenue | | | | | | |
| | 12 | | Total. Add lines 11a-11d | | | 2,913,675. | 1 829 /15 | 0. | 0. |
| 23200 | | | | | | | <u>, , , , , , , , , , , , , , , , , , , </u> | | Form 990 (2022) |
| 20200 | 5 12- | 13- | <i>LL</i> | | | | | | |

| | Form | 990 | (2022 |
|--|------|-----|-------|
|--|------|-----|-------|

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). | | | | | | | | | | | |
|--|--|-----------------------|------------------------|-----------------------|---------------------|--|--|--|--|--|--|
| Check if Schedule O contains a response or note to any line in this Part IX | | | | | | | | | | | |
| | not include amounts reported on lines 6b, | (A) Total expenses | (B) Program service | (C) Management and | (D) Fundraising | | | | | | |
| 7b, | 8b, 9b, and 10b of Part VIII. | | 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 | | | | | | | | | | |
| 6 | Compensation not included above to disqualified | | | | | | | | | | |
| | persons (as defined under section $4958(f)(1)$) and | | | | | | | | | | |
| _ | persons described in section 4958(c)(3)(B) | 615,056. | 492,045. | 92,258. | 30,753. | | | | | | |
| 7 | Other salaries and wages | 010,000. | 494,043. | 54,430. | 30,733. | | | | | | |
| 8 | Pension plan accruals and contributions (include | | | | | | | | | | |
| ^ | section 401(k) and 403(b) employer contributions) | 125,251. | 100,200. | 18,788. | 6,263. | | | | | | |
| 9 10 | Other employee benefits | 80,208. | 64,167. | 12,031. | 4,010. | | | | | | |
| 10 11 | Payroll taxes Fees for services (nonemployees): | 00,200. | 07,10/0 | 12,0310 | | | | | | | |
| | | | | | | | | | | | |
| a b | Management | 65,793. | 52,634. | 9,869. | 3,290. | | | | | | |
| | Legal | 4,551. | 3,641. | 683. | 227. | | | | | | |
| d | Lobbying | 1,5510 | 570110 | | | | | | | | |
| e | Professional fundraising services. See Part IV, line 17 | | | | | | | | | | |
| f | Investment management fees | | | | | | | | | | |
| g | Other. (If line 11g amount exceeds 10% of line 25, | | | | | | | | | | |
| 5 | column (A), amount, list line 11g expenses on Sch 0.) | 110,068. | 88,055. | 16,510. | 5,503. | | | | | | |
| 12 | Advertising and promotion | | | | • | | | | | | |
| 13 | Office expenses | 10,903. | 8,720. | 1,636. | 547. | | | | | | |
| 14 | Information technology | 66,347. | 53,078. | 9,952. | 3,317. | | | | | | |
| 15 | Royalties | | | | | | | | | | |
| 16 | Occupancy | | | | | | | | | | |
| 17 | Travel | 55,997. | 44,797. | 8,400. | 2,800. | | | | | | |
| 18 | Payments of travel or entertainment expenses | | | | | | | | | | |
| | for any federal, state, or local public officials | | | | | | | | | | |
| 19 | Conferences, conventions, and meetings | 833,880. | 667,104. | 125,082. | 41,694. | | | | | | |
| 20 | Interest | | | | | | | | | | |
| 21 | Payments to affiliates | | | | | | | | | | |
| 22 | Depreciation, depletion, and amortization | | | | | | | | | | |
| 23 | Insurance | 9,074. | 7,259. | 1,361. | 454. | | | | | | |
| 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.) | | | | | | | | | | |
| а | LOCAL CHAPTER EXPENSES | 94,839. | 75,871. | 14,226. | 4,742. | | | | | | |
| b | PROJECT GRANT AND OTHER | 52,304. | 41,843. | 7,846. | 2,615. | | | | | | |
| с | COMMUNITY OUTREACH | 41,701. | 33,361. | 6,255. | 2,085. | | | | | | |
| d | BANK FEES | 32,973. | 26,378. | 4,946. | 1,649. | | | | | | |
| | All other expenses | 40,034. | 32,027. | 6,005. | 2,002. | | | | | | |
| 25 | Total functional expenses. Add lines 1 through 24e | 2,238,979. | 1,791,180. | 335,848. | 111,951. | | | | | | |
| 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 (2022) | | | | | | |

232010 12-13-22

13521129 781445 64221.000

11 2022.05000 THE OWASP FOUNDATION, INC 64221.01

Form 990 (2022)

13521129 781445 64221.000

| THE | OWASP | FOUNDATION, | INC |
|-----|-------|-------------|-----|
|-----|-------|-------------|-----|

20-0963503 Page 11

| Fai | · · · | Dalalice Sheet | | | | | |
|-----------------------------|-------|--|------------|---------------------|---------------------------------|-----|---------------------------|
| | | 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 | | | 1,445,695. | 1 | 2,674,306. |
| | 2 | Savings and temporary cash investments | | | 10,907. | 2 | 10,911. |
| | 3 | Pledges and grants receivable, net | | | | з | |
| | 4 | Accounts receivable, net | | | 162,809. | 4 | 38,114. |
| | 5 | Loans and other receivables from any current or | | | | | |
| | | trustee, key employee, creator or founder, subst | | | | | |
| | | controlled entity or family member of any of thes | | | | 5 | |
| | 6 | Loans and other receivables from other disqualif | | | | | |
| | | under section 4958(f)(1)), and persons described | | | | 6 | |
| S | 7 | Notes and loans receivable, net | | | | 7 | |
| Assets | 8 | Inventories for sale or use | | 8 | | | |
| As | 9 | Prepaid expenses and deferred charges | | | 49,833. | 9 | 95,623. |
| | | Land, buildings, and equipment: cost or other | | | | _ | , |
| | | basis. Complete Part VI of Schedule D | 10a | 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 | | | 12 | | |
| | 13 | Investments - program-related. See Part IV, line - | | | | 13 | |
| | 14 | Intangible assets | | Г | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | | | 15 | |
| | 16 | Total assets. Add lines 1 through 15 (must equa | 1,669,244. | 16 | 2,818,954. | | |
| | 17 | Accounts payable and accrued expenses | | | 54,675. | 17 | 738,201. |
| | 18 | Grants payable | | | 18 | , | |
| | 19 | Deferred revenue | 431,064. | 19 | 113,669. | | |
| | 20 | Tax-exempt bond liabilities | | 20 | | | |
| | 21 | Escrow or custodial account liability. Complete F | | | | 21 | |
| | 22 | Loans and other payables to any current or form | | | | | |
| Liabilities | | trustee, key employee, creator or founder, subst | | | | | |
| bili | | controlled entity or family member of any of thes | | | | 22 | |
| Lia | 23 | Secured mortgages and notes payable to unrela | - | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated | | Г | | 24 | |
| | 25 | Other liabilities (including federal income tax, pa | | Г | | | |
| | | parties, and other liabilities not included on lines | | | | | |
| | | of Schedule D | | | | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | | | 485,739. | 26 | 851,870. |
| | | Organizations that follow FASB ASC 958, che | | | | | |
| es | | and complete lines 27, 28, 32, and 33. | | | | | |
| anc | 27 | | | | 1,125,192. | 27 | 1,967,084. |
| Bala | 28 | Net assets with donor restrictions | | | 58,313. | 28 | 0. |
| Β | | 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 | |
| ets | 30 | Paid-in or capital surplus, or land, building, or eq | | | | 30 | |
| Ass | 31 | Retained earnings, endowment, accumulated inc | | | | 31 | |
| let, | 32 | Total net assets or fund balances | | | 1,183,505. | 32 | 1,967,084. |
| Z | 33 | Total liabilities and net assets/fund balances | | | 1,669,244. | 33 | 2,818,954. |
| | 00 | | | | _,, | 50 | |

Form **990** (2022)

Form 990 (2022) THE OWAS

| Form | 1990 (2022) 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 | 2,913 | | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,238 | | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | | 96. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1,183 | 3,50 | 05. |
| 5 | Net unrealized gains (losses) on investments | 5 | | | |
| 6 | Donated services and use of facilities | 6 | 115 | 5,58 | <u>81.</u> |
| 7 | Investment expenses | 7 | | | |
| 8 | Prior period adjustments | 8 | -6 | 5,69 | 98. |
| 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 | 1,967 | 7,08 | 84. |
| 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 | e O. | | | |
| 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 | l 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 | X | |
| | 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: | | | | |
| | Separate basis X 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 | | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | 2c | X | |
| | 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 | | | | |
| | Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | <u>3a</u> | | _X_ |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi | | | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | | 000 | <u> </u> |

Form **990** (2022)

232012 12-13-22

| SCHEDULE A | ١ |
|------------|---|
|------------|---|

Department of the Treasury Internal Revenue Service

(Form 990)

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 |
|------------------------------|
| 2022 |
| Open to Public Inspection |

Employer identification number

Т

Name of the organization

| | | THE | OWASP FOUN | DATION, INC. | | | | 2 | 0-0963503 | | | | |
|------|-------|--|--|--|------------------------|--------------------|-------------------|-------------|----------------------------|--|--|--|--|
| Pa | rt I | Reason for Public (| Charity Status. | All organizations must c | omplete th | nis part.) S | ee instructions. | | | | | | |
| The | organ | ization is not a private found | | | | | | | | | | | |
| 1 | | A church, convention of ch | urches, or associatio | n of churches described | in sectio | n 170(b)(1 | I)(A)(i). | | | | | | |
| 2 | | A school described in sect | ion 170(b)(1)(A)(ii). (| Attach Schedule E (Form | า 990).) | | | | | | | | |
| 3 | | A hospital or a cooperative | hospital service orga | nization described in se | ection 170 | (b)(1)(A)(ii | ii). | | | | | | |
| 4 | | A medical research organiz | ation operated in cor | njunction with a hospital | described | in sectio | n 170(b)(1)(A)(i | ii). Enter | the hospital's name, | | | | |
| | | city, and state: | | | | | | | | | | | |
| 5 | | An organization operated for | or the benefit of a col | lege or university owned | l or operate | ed by a go | overnmental uni | t describe | ed in | | | | |
| | | section 170(b)(1)(A)(iv). (Complete Part II.) | | | | | | | | | | | |
| 6 | | A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). | | | | | | | | | | | |
| 7 | | An organization that norma | brganization that normally receives a substantial part of its support from a governmental unit or from the general 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 | anization described | in section 170(b)(1)(A)(| i x) operate | ed in conju | inction with a la | nd-grant | college | | | | |
| | | or university or a non-land-g | grant college of agric | ulture (see instructions). | Enter the r | name, city | , and state of th | ne college | e or | | | | |
| | | university: | | | | | | | | | | | |
| 10 | | An organization that norma | Ily receives (1) more | than 33 1/3% of its supp | ort from co | ontributior | ns, membership | fees, and | d gross receipts from | | | | |
| | | activities related to its exem | npt functions, subjec | t to certain exceptions; a | and (2) no i | more than | 33 1/3% of its | support fi | rom gross investment | | | | |
| | | income and unrelated busir | ness taxable income | (less section 511 tax) fro | m busines | ses acqui | red by the orga | nization a | after June 30, 1975. | | | | |
| | | See section 509(a)(2). (Con | mplete Part III.) | | | | | | | | | | |
| 11 | | An organization organized a | and operated exclusi | vely to test for public sat | fety. See | section 50 | 09(a)(4). | | | | | | |
| 12 | | An organization organized a | and operated exclusi | vely for the benefit of, to | perform th | ne functio | ns of, or to carr | y out the | purposes of one or | | | | |
| | | more publicly supported or | ganizations describe | d in section 509(a)(1) o | r section & | 509(a)(2). | See section 50 | 9(a)(3). (| Check the box on | | | | |
| | | lines 12a through 12d that | describes the type of | supporting organization | n and com | plete lines | 12e, 12f, and 1 | 2g. | | | | | |
| а | | Type I. A supporting orga | anization operated, s | upervised, or controlled | by its supp | ported org | anization(s), typ | ically by | giving | | | | |
| | | the supported organization | on(s) the power to req | gularly appoint or elect a | majority o | f the direc | tors or trustees | of the su | upporting | | | | |
| | _ | organization. You must o | complete Part IV, Se | ctions A and B. | | | | | | | | | |
| b | | Type II. A supporting org | anization supervised | or controlled in connect | ion with its | s supporte | ed organization(| s), by hav | ving | | | | |
| | | control or management o | f the supporting orga | anization vested in the sa | ame persoi | ns that co | ntrol or manage | the supp | ported | | | | |
| | | organization(s). You mus | | | | | | | | | | | |
| С | | Type III functionally inte | | | | | - | integrate | ed with, | | | | |
| | | its supported organization | | - | | | | | | | | | |
| d | | Type III non-functionally | • · · | | | | | Ū. | | | | | |
| | | that is not functionally int | с с | v | • | | • | in attentiv | /eness | | | | |
| | | requirement (see instructi | , | • | | | | | | | | | |
| е | | Check this box if the orga | | | | | Type I, Type II, | Type III | | | | | |
| _ | | functionally integrated, or | • • | nally integrated supporting | ng organiza | ation. | | | [] | | | | |
| f | | er the number of supported o | - | | | | | | | | | | |
| g | | vide the following information i) Name of supported | i about the supporte | d organization(s). (iii) Type of organization | (iv) Is the orga | inization listed | (v) Amount of n | nonetarv | (vi) Amount of other | | | | |
| | `` | organization | | (described on lines 1-10 | in your governi Yes | ng document? No | support (see inst | | support (see instructions) | | | | |
| | | | | above (see instructions)) | 103 | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
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| Tota | I | | | | | | | | | | | | |

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 | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total | |
| 1 | Gifts, grants, contributions, and membership fees received. (Do not | | | | | | | |
| | include any "unusual grants.") | 468,411. | 452,510. | 588,516. | 698,577. | 1084260. | 3292274. | |
| 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 | | | | | | | |
| 4 | Total. Add lines 1 through 3 | 468,411. | 452.510. | 588.516. | 698,577. | 1084260. | 3292274. | |
| 5 | The portion of total contributions | 100/1110 | 152,5100 | 500,5100 | 05075770 | 10012001 | 52522710 | |
| Ŭ | 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) | | | | | | | |
| 6 | Public support. Subtract line 5 from line 4. | | | | | | 3292274. | |
| | ction B. Total Support | • | | | • | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total | |
| 7 | Amounts from line 4 | 468,411. | 452,510. | 588,516. | 698,577. | 1084260. | 3292274. | |
| 8 | | | | | | | | |
| | dividends, payments received on | | | | | | | |
| | securities loans, rents, royalties, | | | | | | | |
| | and income from similar sources | | | | 2. | | 2. | |
| 9 | Net income from unrelated business | | | | | | | |
| | activities, whether or not the | | | | | | | |
| | business is regularly carried on | | | | | | | |
| 10 | Other income. Do not include gain | | | | | | | |
| | or loss from the sale of capital | | | | | | | |
| | assets (Explain in Part VI.) | | 43,671. | 10,500. | | | <u>54,171.</u> 3346447. | |
| 11 | Total support. Add lines 7 through 10 | | | | | | 3346447. | |
| 12 | Gross receipts from related activities, | , , | , | | | 12 | | |
| 13 | First 5 years. If the Form 990 is for the | - | | | | | | |
| 0. | organization, check this box and stop | phere | | | | | | |
| | ction C. Computation of Publi | | | | | | 00.20 | |
| | Public support percentage for 2022 (I | | | | | 14 | 98.38 % | |
| | Public support percentage from 2021 | | | | | 15 | 98.05 % | |
| 16a | a 33 1/3% support test - 2022. If the o | - | | | | | 77 | |
| | stop here. The organization qualifies | | - | | | | | |
| t | 33 1/3% support test - 2021. If the o | - | | | | | | |
| | and stop here. The organization qual | | | | | | | |
| 1/8 | 10% -facts-and-circumstances test | | | | | | | |
| | and if the organization meets the fact | | | - | | - | | |
| | meets the facts and circumstances te | • | • | | • | Za and line 15 is : | | |
| t | 10% -facts-and-circumstances test more and if the organization mosts the | - | | | | | 10% 01 | |
| | more, and if the organization meets the organization meets the facts-and-circu | | | | | otion | | |
| 18 | Private foundation. If the organization | | • | | •••• | | | |
| 10 | | | | a, 100, 170, 01 170 | , show this box di | | (Form 990) 2022 | |

232022 12-09-22

| Schedule A | | | | | FOUNDATION | |
|------------|---------|----------|----------|-----------|----------------|------------------|
| Part III | Support | Schedule | for Orga | nizations | Described in S | ection 509(a)(2) |

THE OWASP FOUNDATION, INC.

(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 Support | | | | | | |
|--|----------------------|---------------------|----------------------|---------------------|-----------------|------------------------|
| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | 2 (f) Total |
| 1 Gifts, grants, contributions, and | | | | | | |
| membership fees received. (Do not | | | | | | |
| include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that | | | | | | |
| are not an unrelated trade or bus- iness under section 513 | | | | | | |
| 4 Tax revenues levied for the organ- | | | | | | |
| ization's benefit and either paid to | | | | | | |
| or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to | | | | | | |
| the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and | | | | | | |
| 3 received from disqualified persons b Amounts included on lines 2 and 3 received | | | | | | |
| from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) Section B. Total Support | | | | | | |
| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | 2 (f) Total |
| 9 Amounts from line 6 | | (6) 2013 | (0) 2020 | (4) 2021 | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income | | | | | | |
| (less section 511 taxes) from businesses | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 First 5 years. If the Form 990 is for t | he organization's fi | rst, second, third, | fourth, or fifth tax | year as a section s | 501(c)(3) orgai | nization, |
| | | | | | | |
| Section C. Computation of Publ | ic Support Per | rcentage | | | | |
| 15 Public support percentage for 2022 (| | | column (f)) | | 15 | % |
| 16 Public support percentage from 202 | | | | | 16 | % |
| Section D. Computation of Inves | stment Income | e Percentage | | | | |
| 17 Investment income percentage for 2 | | | ine 13, column (f)) | | 17 | % |
| 18 Investment income percentage from | | | | | 18 | % |
| 19a 33 1/3% support tests - 2022. If the | | | | | | line 17 is not |
| more than 33 1/3%, check this box a | | | | | | |
| b 33 1/3% support tests - 2021. If the | | | | | | |
| line 18 is not more than 33 1/3%, che | | | | | | ation |
| 20 Private foundation. If the organization | on did not check a | box on line 14, 19 | a, or 19b, check t | this box and see in | | |
| 232023 12-09-22 | | 16 | 5 | | Scheo | dule A (Form 990) 2022 |

THE OWASP FOUNDATION, INC.

1

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.)

17

232024 12-09-22

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

Schedule A (Form 990) 2022

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| Part IV | Supporting Orga | nizations | (continued | |
|------------|-----------------|-----------|------------|--|
| Schedule A | (Form 990) 2022 | THE | OWASP | |

THE OWASP FOUNDATION, INC.

2

| | | 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. | | |
| 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 bondit convict out the numbers of the supported experimetion(s) that experted | | |

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,

| Supervised | . Or controlled the sub | Joorting organization. |
|--------------|-------------------------|------------------------|
| Section C. T | pe II Supporting | o Organizations |

 1
 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
 Image: Control organization was vested in the same persons that controlled or managed

 Image: the supported organization(s).
 Image: Control organization(s).
 Image: Control 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 orga | anization used to satisfy t | the Integral Part Test during | the year (see instructions). |
|---|--|-----------------------------|-------------------------------|------------------------------|
| • | Onech the box heat to the method that the orge | | the integral i are rescuuning | |

- 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.*

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

18

- 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.*232025 12-09-22

3b | | Schedule A (Form 990) 2022

2a

2b

3a

Yes No

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| Sche | edule A (Form 990) 2022 THE OWASP FOUNDATION, II | | | 20-0963503 Page 6 |
|----------|---|------------|------------------------------------|--------------------------------|
| Pa | rt V Type III Non-Functionally Integrated 509(a)(3) Supporting | g Orga | nizations | |
| 1 | Check here if the organization satisfied the Integral Part Test as a qualifying | g trust or | n Nov. 20, 1970 (<i>explain i</i> | n Part VI). See instructions. |
| | All other Type III non-functionally integrated supporting organizations must | | | |
| Sect | 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 | | |
| Sect | 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): | | | |
| <u>a</u> | 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 | | |
| Sect | 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 | | |

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

Schedule A (Form 990) 2022

232026 12-09-22

THE OWASP FOUNDATION, INC. Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

1 Amounts paid to supported organizations to accomplish exempt purposes

| 2 | Amounts paid to perform activity that directly furthers exemp | | | | |
|-------|---|-------------------------------|--|----|---|
| | organizations, in excess of income from activity | 2 | | | |
| 3 | Administrative expenses paid to accomplish exempt purpose | es of supported organizations | 3 | 3 | |
| 4 | Amounts paid to acquire exempt-use assets | | 4 | | |
| 5 | Qualified set-aside amounts (prior IRS approval required - pro | | 5 | | |
| 6 | Other distributions (describe in Part VI). See instructions. | | 6 | | |
| 7 | Total annual distributions. Add lines 1 through 6. | | | 7 | |
| 8 | Distributions to attentive supported organizations to which the | ne organization is responsive | | | |
| | (provide details in Part VI). See instructions. | | 8 | | |
| 9 | Distributable amount for 2022 from Section C, line 6 | | 9 | | |
| 10 | Line 8 amount divided by line 9 amount | | | 10 | |
| Secti | on E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2022 | s | (iii) Distributable Amount for 2022 |
| 1 | Distributable amount for 2022 from Section C, line 6 | | | | |
| 2 | Underdistributions, if any, for years prior to 2022 (reason- | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | |
| 3 | Excess distributions carryover, if any, to 2022 | | | | |
| а | From 2017 | | | | |
| b | From 2018 | | | | |
| С | From 2019 | | | | |
| d | From 2020 | | | | |
| е | From 2021 | | | | |
| f | Total of lines 3a through 3e | | | | |
| g | Applied to underdistributions of prior years | | | | |
| h | Applied to 2022 distributable amount | | | | |
| i | Carryover from 2017 not applied (see instructions) | | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | |
| 4 | Distributions for 2022 from Section D, | | | | |
| | line 7: \$ | | | | |
| а | Applied to underdistributions of prior years | | | | |
| b | Applied to 2022 distributable amount | | | | |
| с | Remainder. Subtract lines 4a and 4b from line 4. | | | | |
| 5 | Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h | | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | | |
| | Part VI. See instructions. | | | | |
| 7 | Excess distributions carryover to 2023. Add lines 3j | | | | |
| | and 4c. | | | | |
| 8 | Breakdown of line 7: | | | | |
| а | Excess from 2018 | | | | |
| b | Excess from 2019 | | | | |
| с | Excess from 2020 | | | | |
| d | Excess from 2021 | | | | |
| е | Excess from 2022 | | | | |

Schedule A (Form 990) 2022

1

Current Year

Schedule A (Form 990) 2022

Section D - Distributions

| <u>Schedule A</u> | (Form 990) 2022 | THE | OWASP | FOUNDATION, | INC. | 20-0963503 Page 8 |
|-------------------|--|---|--|--|---|--|
| Part VI | Supplemental Part IV, Section A, line 1; Part IV, Sect | Information. lines 1, 2, 3b, 3c ion D, lines 2 an | Provide th , 4b, 4c, 5a d 3; Part IV | e explanations require , 6, 9a, 9b, 9c, 11a, 11 , Section E, lines 1c, 2 | d by Part II, line 10 b, and 11c; Part I a, 2b, 3a, and 3b; | D; Part II, line 17a or 17b; Part III, line 12; V, Section B, lines 1 and 2; Part IV, Section C, Part V, line 1; Part V, Section B, line 1e; Part V, part for any additional information. |
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| 232028 12-09-2 | 22 | | | 21 | | Schedule A (Form 990) 2022 |

| | | Supplement | l Einonaial Statamanta | | OMB No. 1545-0047 |
|------------|--|---|--|------------|--|
| | HEDULE D m 990) | Complete if the orga | al Financial Statements nization answered "Yes" on Form 990, , 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. | | 2022 |
| | tment of the Treasury | A | ttach to Form 990. | | Open to Public |
| | al Revenue Service 1e of the organizati | | 0 for instructions and the latest information. | Em | Inspection ployer identification number |
| Mall | le of the organizati | THE OWASP FOUNDATIO | ON. INC. | | 20-0963503 |
| Pa | rt I Organiza | | d Funds or Other Similar Funds or A | ccour | |
| | organizatio | on answered "Yes" on Form 990, Part IV, lin | e 6. | | • |
| | | | (a) Donor advised funds | (b) Fun | ids and other accounts |
| 1 | Total number at e | nd of year | | | |
| 2 | | of contributions to (during year) | | | |
| 3 | Aggregate value o | of grants from (during year) | | | |
| 4 | Aggregate value a | t end of year | | | |
| 5 | Did the organization | on inform all donors and donor advisors in v | writing that the assets held in donor advised fur | lds | |
| | are the organization | on's property, subject to the organization's | exclusive legal control? | | Yes No |
| 6 | Did the organization | on inform all grantees, donors, and donor a | dvisors in writing that grant funds can be used | only | |
| | for charitable purp | poses and not for the benefit of the donor o | r donor advisor, or for any other purpose confer | ring | |
| D | | | | | |
| Ра | | · · · · · · · · · · · · · · · · · · · | ganization answered "Yes" on Form 990, Part IV | /, line 7. | |
| 1 | | servation easements held by the organization | · · · · · | | |
| | | n of land for public use (for example, recrea | , <u> </u> | - | - |
| | _ | of natural habitat | Preservation of a cer | tified his | storic structure |
| | | n of open space | | | |
| 2 | | | ied conservation contribution in the form of a co | onserva | tion easement on the last Held at the End of the Tax Year |
| | day of the tax yea | | | | HEIU AL LIE EILU OF LIE TAX FEAT |
| a | | | | 2a | |
| b | • | | voture included in (a) | | |
| c c | | vation easements included in (c) acquired a | ucture included in (a) | 2c | |
| u | | | and for a subscription a | 2d | |
| 3 | | | eased, extinguished, or terminated by the organ | | during the tax |
| • | year | | | Lation | |
| 4 | | where property subject to conservation eas | sement is located | | |
| 5 | Does the organiza | ation have a written policy regarding the per | iodic monitoring, inspection, handling of | | |
| | violations, and ent | forcement of the conservation easements it | holds? | | Yes No |
| 6 | Staff and voluntee | er hours devoted to monitoring, inspecting, | handling of violations, and enforcing conservati | | |
| | | | | | |
| 7 | Amount of expense | ses incurred in monitoring, inspecting, hand | lling of violations, and enforcing conservation ea | asemen | ts during the year |
| | | | | | |
| 8 | Does each conser | vation easement reported on line 2(d) above | e satisfy the requirements of section 170(h)(4)(E | 8)(i) | |
| | and section 170(h |)(4)(B)(ii)? | | | Yes No |
| 9 | In Part XIII, descri | be how the organization reports conservation | on easements in its revenue and expense stater | nent an | d |
| | | | ote to the organization's financial statements th | nat desc | cribes the |
| D- | | counting for conservation easements. | | | |
| Ра | | | Art, Historical Treasures, or Other S | Simila | r Assets. |
| | | f the organization answered "Yes" on Form | | | |
| 1 a | 0 | · • | 8, not to report in its revenue statement and ba | | |
| | | · · · · | blic exhibition, education, or research in furthera | ince of p | DIIQUO |
| | | Part XIII the text of the footnote to its finar | | | |
| b | - | | 8, to report in its revenue statement and balance | | |
| | | | exhibition, education, or research in furtherance | e ot pul | DIIC SERVICE, |
| | - | ing amounts relating to these items: | | | <u> </u> |
| | | | | | ቅ |
| • | ., | | acurate or other similar association for financial asia | | \$ |
| 2 | | | asures, or other similar assets for financial gain, | provide | |
| - | - | unts required to be reported under FASB A | SC 958 relating to these items: | | \$ |
| d | | | | | Ψ |

| а | Revenue included on Form 990, Part VIII, line 1 | |
|---|---|--|
| | As a static should be Estimated OOD Doubly | |

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 232051 09-01-22

Schedule D (Form 990) 2022

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2022.05000 THE OWASP FOUNDATION, INC 64221.01

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| Partial Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets gentines 3 Using the organization sequestion, accession, and other records, check any of the following that make significant use of its collection times (check all that apply): Partial within times (check all that apply): Scholarly research Collection times (check all that apply): Provide a denoty of the organization is collections and explain how they further the organization's exempt purpose in Part XIII. Partial the organization societies on and explain how they further the organization's occurs, or other aimlar assets to be add to more 980, Part X, the 21. Ta Is the organization and custodial Arrangements. Complete if the organization access not included on form 980, Part X, the 21. Ta Is the organization and custodian or other intermediary for contributions or other assets not included on form 980, Part X, the 21. Ta Is the organization angent, trustee, custodian or other intermediary for contributions or other assets not included on form 980, Part X, the 21. Ta Is the organization included an amount on form 980, Part X, the 21. Ta Is the organization include an amount on form 980, Part X, the 21. Ta Is the organization include an amount on form 980, Part X, the 21. Ta Is the organization and organization accession or custodial accent liability? Yes No Yes 'organization and organization accession or custodial accent liability? Yes 'organization include an amount on form 980, Part X, the 21. Ta Is the organization accent 'res' on form 980, Part X in 10. The organization accent organization accent organization accent in 100, Part X, then | Sche | | SP FOUNDAT | | | | | | 20-09 | | | age 2 |
|--|-------------|--|-------------------------|-----------------|-----------------------|----------------|--------------------|---------------------|-------------|------------------|--------|--------------|
| collection terms (check all that apply): d Loan or exchange program e Other Other Provide acception of the organization's collections and explain how they further the organization's exempt purpose in Part XIII. 5 During the year, did the organization's collections and explain how they further the organization's exempt purpose in Part XIII. 6 During the year, did the organization's collections and explain how they further the organization's exempt purpose in Part XIII. 7 During the year, did the organization's collections? Yes Part W Escrow and Custocial Arrangements. Complete if the organization's collection? 19 Is the organization in agent, trustee, custodian or other intermediary for contributions or other assets not included on Farm 930, Part X, line 21. Yes 10 If Yes, "explain the arrangement in Part XIII and complete the following table: Amount 14 Dust holitonic during the year 14 20 Dust holitonic during the year 14 21 Dust the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account line (A) Yes 22 Dust the organization include an amount on Form 990, Part X, line 10. Part Y Part Y Endomment Funds. Complete if the organization answered 'Yes' on Form 990, Part X, line 10. Part Y Endoring balance 10 30 Conthibutions | Par | t III Organizations Maintaining C | ollections of Ar | t, Hist | orical Tre | easures, or | [•] Other | ^r Simila | r Assets | s (contir | nued) | |
| a Public exhibition d Cano or exchange program b Scholary research e Other | 3 | Using the organization's acquisition, accessi | on, and other record | s, checł | k any of the | following that | make si | gnificant | use of its | | | |
| b Scholarly research e Other | | collection items (check all that apply): | | | | | | | | | | |
| c Preservation for future generations 4 Provide a description of the organization's collections and explain how they three the organization's exempt purpose in Part XIII. 5 During the year, did the organization's collections and explain how they three the organization's exempt purpose in Part XIII. 5 During the year, did the organization is collections and explain how they three the organization's exempt purpose in Part XIII. 6 Derint W 6 Exercise and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part K, line 9.7 7 Is the organization and the transference of the intermediary for contributions or other assets not included on form 990, Part X, line 21. 7 Is the organization and explain the arrangement in Part XIII and complete the following table: 6 Beginning balance 1 1 1 Ending balance 1 1 2 Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liabity? 7 Yes 1 Beginning of year balance 1 1 2 Did the organization as exercised "Yes" on Form 990, Part X, line 21, for escrow or custodial account liabity? 7 Yes 8 Beginning of year balance 1 1 1 Beginning of year balance < | а | Public exhibition | c | 1 I | Loan or exc | hange progra | m | | | | | |
| Provide a description of the organization's collections and explain how they further the organization's exempt purgoes in Part XIII. During the year, did the organization allot of receive donations of at, historical treasures, or other similar assets to be suid to raise funds rather than to be maintained as part of the organization's collection? Part W Escrew and Custodial Arrangements. Complete if the organization answered "Ves" on Form 980, Part X, line 21. Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 980, Part X? Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 980, Part X? Is a list erganization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 980, Part X? Is a list erganization include an amount on Form 980, Part X, line 21, for escrew or custodial account liability? Yes No b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XII Part V Endowment Funds. Complete if the organization answered "Yes" on Form 980, Part X, line 21, for escrew or custodial account liability? Yes No b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Part V Endowment Funds. Complete if the organization answered "Yes" on Form 980, Part X, line 10. There years back (0) Four years back (0) | b | Scholarly research | e | • | Other | | | | | | | |
| 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets | с | Preservation for future generations | | | | | | | | | | |
| to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No. Part IV Excrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. The second and Custodial Arrangements. Complete the organization answered 'Yes' on Form 990, Part X, line 9, or reported an amount on Form 990, Part X, line 21. Ta Is the organization an agent, frustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X, line 21. Amount Yes No. b If "Yes, ' explain the arrangement in Part XIII and complete the following table: Amount Id | 4 | Provide a description of the organization's co | ollections and explair | n how th | ney further th | ne organizatio | n's exen | npt purpo | se in Part | XIII. | | |
| Part IV Escrow and Custodial Arrangements. Complete if the organization answerd 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X line 21. Yes No b If 'Yes,' explain the arrangement in Part XIII and complete the following table: Amount Image: Complete the following table: Amount c Beginning balance Image: Complete the following table: Amount Image: Complete the following table: Amount d Additions during the year Image: Complete the organization answered 'Yes' on Form 900, Part X, line 21, for escrow or custodial account liability? Yes No b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Image: Complete if the organization answered 'Yes' on Form 990, Part X, line 10. Image: Complete if the organization answered 'Yes' on Form 990, Part X, line 10. Ta Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back d Grants or scholarships Image: Complete if the organization answered 'Yes' on Form 990, Part X, line 10. Image: Complete if the organization answered 'Yes' on Form 990, Part X, line 10. Deso | 5 | During the year, did the organization solicit of | or receive donations of | of art, hi | istorical trea | sures, or othe | r similar | assets | | | | |
| reported an amount on Form 990, Part X, line 21. 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Ves No b If "Yes," explain the arrangement in Part XII and complete the following table: Amount Ite | | | | | | | | | | | |] No |
| on Forn 990, Part X? Yes No b If "Yes," explain the arrangement in Part XIII and complete the following table: Amount c Beginning balance 1d d Additions during the year 1d 2 Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. Image: Complete if the organization answered "Yes" on Form 990, Part IV, line 10. a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (e) Four years back (e) Four years back if a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (e) Four years back if a Beginning of year balance b Contributions Image: Complete if the organization answered "Yes" on Form 990, Part IV, line 10. Image: Complete if the organization answered "Yes" on Form 990, Part IV, line 10. c Attrinustrative expenses Image: Complete if the organization answered "Yes" on Form 990, Part IV, line 10. Image: Complete if the organization and programs g End of year balance Image: Complete if the organization for the organization is the datance (line 1g, column (a) held as: Image: Complete if the organization for the organization is the datance (line 1g, column (a) held as: a brow of the estimated percentage of the cururent year end balance (line 1g, column (a) held as: <th>Par</th> <th></th> <th></th> <th>ete if the</th> <th>e organizatio</th> <th>on answered "'</th> <th>Yes" on</th> <th>Form 990</th> <th>), Part IV,</th> <th>line 9, or</th> <th></th> <th></th> | Par | | | ete if the | e organizatio | on answered "' | Yes" on | Form 990 |), Part IV, | line 9, or | | |
| b If "Yes," explain the arrangement in Part XIII and complete the following table: Amount c Beginning balance 1d d Additions during the year 1d f Ending balance 1d 2a Distributions during the year 1d f Ending balance 1d 2a Distributions during the year 1d b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Part V Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. (a) Current year (b) Prior year (c) Two years back (d) Three years back (d) Three years back (d) Three years back (d) Three years back if a contributions a Grants or scholarships (c) Two years back (d) Three years back if a contributions e Other expenditures for facilities (a) Current year endolance (line 1g, column (a) held as: a for d year balance (b) Prior year to alance f Administative expenses | 1a | Is the organization an agent, trustee, custodi | ian or other intermed | liary for | contribution | s or other ass | ets not i | ncluded | | | | |
| b If "Yes," explain the arrangement in Part XIII and complete the following table: Amount c Beginning balance 1d d Additions during the year 1d f Ending balance 1d 2a Distributions during the year 1d f Ending balance 1d 2a Distributions during the year 1d b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Part V Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. (a) Current year (b) Prior year (c) Two years back (d) Three years back (d) Three years back (d) Three years back (d) Three years back if a contributions a Grants or scholarships (c) Two years back (d) Three years back if a contributions e Other expenditures for facilities (a) Current year endolance (line 1g, column (a) held as: a for d year balance (b) Prior year to alance f Administative expenses | | on Form 990, Part X? | | - | | | | | | Yes | | No |
| c Beginning balance Id d Additions during the year Id e Distributions during the year Id 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Ves No 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Ves No b If 'Yes,'' explain the arrangement in Part XIII. Check here if the expanation nawseed 'Yes' on Form 990, Part XII. Image: State St | b | | | | | | | | | | | |
| d Additions during the year Id e Distributions during the year Id 12 Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on ParX XIII Image: Complete if the organization answered "Yes" on Form 990, Part X, line 10. Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part X, line 10. 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (e) Four years back 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (e) Four years back 1a Contributions (a) Current year (b) Prior year (c) Two years back (e) Four years back 1b Contributions (a) Current year (b) Prior year (c) Two years back (e) Four years back 1b Contributions (a) Current year (b) Prior year (c) Two years back (e) Four years back 2 Port west expenditures for facilities (b) Additions (c) Two years back (e) Four years 2 Provide the estimated procentage of the current year e | | | · | - | | | | | | Amoun | t | |
| d Additions during the year id e Distributions during the year if E Ending balance if 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No b If 'Yes," explain the arrangement in Part XIII. Check here if the expanization answered 'Yes' on Form 990. Part X, line 10. Image: Check here if the expanization answered 'Yes' on Form 990. Part X, line 10. Ta Beginning of year balance (a) Current year (b) Prior year (c) Two years back (e) Four years back a Grants or scholarships (a) Current year (b) Prior year (c) Two years back (e) Four years back g End of year balance (b) Prior year (c) Two years back (c) Four years back g End of year balance (b) Prior year (c) Two years back (c) Four years back g End of year balance (b) Prior year (c) Two years back (c) Four years back g End of year balance (b) Prior year (c) Two years back (c) Four years back g End of year balance (c) Two years back (c) Four years (c) Four years g End of year balance % Form endowment % (c) Four years g End of year balance < | с | Beginning balance | | | | | | . 1c | | | | |
| e Distributions during the year 1e f Ending balance 1f 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Ves No Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. Ime 10. 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back b Contributions | d | | | | | | | | | | | |
| f Ending balance If 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? No b ft "Nes", explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XII No Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back b Contributions (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back c Not trivestment earnings, gains, and loses (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back d Grants or scholarships (a) Controther (b) Prior year (c) Two years back (e) Four years back g End of year balance (b) Prior year (c) Two years back (e) Four years g End of year balance % % % % Permater | | | | | | | | | | | | |
| b f*Yes,* explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back 1a Beginning of year balance (b) Prior year (c) Two years back (d) Three years back (e) Four years back b Contributions (b) Prior year (c) Two years back (d) Three years back (e) Four years back c Net investment earnings, gains, and losses (b) Prior year (c) Two years back (d) Three years back (e) Four years back c Other expenditures for facilities (c) Two years back (d) Three years back (e) Four years back (f) Three years back (f) Four years back (f) Four years back (f) Three years back (f) Four years back (f) Three years back (f) Four ye | f | | | | | | | | | | | |
| Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back b Contributions (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back b Contributions (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back c Net investment earnings, gains, and losses (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back c Other expenditures for facilities (a) Current year (b) Prior year (c) Two years back (d) Two years back (d) Two years back c Other expenditures for facilities (a) Current year (d) East (d) East (d) East c Other expenditures for facilities (d) Prior year (d) East (d) East g End of year balance (f) Reare deagenated or quasi-endowment % (f) Form east (f) For year | 2a | Did the organization include an amount on F | orm 990, Part X, line | 21, for | escrow or cu | ustodial accou | unt liabili | ity? | | Yes | |] No |
| (a) Current year (b) Prior year (c) Two years back (e) Four years back 1a Beginning of year balance (a) Current year (b) Prior year (c) Two years back (e) Four years back b Contributions (a) Current year (b) Prior year (c) Two years back (e) Four years back b Contributions (a) Current year (b) Prior year (c) Two years back (e) Four years back b Contributions (a) Current year (b) Prior year (c) Two years back (e) Four years back c Net investment emings, gains, and losses (a) Current year (b) Prior year (c) Two years back (c) Two years back c Other expenditures for facilities (c) Two years back (c) Two years back (c) Two years back (c) Two years back c Other expenditures for facilities (c) Two years back (c) Two years b | b | | | | | | | | | | |] |
| 1a Beginning of year balance Image: Contributions Image: Contributions b Contributions Image: Contributions Image: Contributions c Net investment earnings, gains, and losses Image: Contributions Image: Contributions c Net investment earnings, gains, and losses Image: Contributions Image: Contributions e Other expenditures for facilities Image: Contributions Image: Contributions a Contributions Image: Contributions Image: Contributions f Administrative expenses Image: Contributions Image: Contributions g End of year balance Image: Contributions Image: Contributions g End of year balance Image: Contributions Image: Contributions g End of year balance Image: Contributions Image: Contributions g End of year balance Image: Contributions Image: Contributions Image: Contributions g End of year balance Image: Contributions Image: Contributions Image: Contributions g End of year balance Image: Contributions Image: Contributions Image: Contributions Image: C | Par | t V Endowment Funds. Complete | if the organization an | nswered | "Yes" on Fo | orm 990, Part | IV, line 1 | 10. | | | | |
| b Contributions | | | (a) Current year | (b) F | Prior year | (c) Two years | s back | (d) Three | years back | (e) Four | years | back |
| c Net investment earnings, gains, and losses | 1a | Beginning of year balance | | | | | | | | | | |
| d Grants or scholarships | b | Contributions | | | | | | | | | | |
| e Other expenditures for facilities and programs | С | Net investment earnings, gains, and losses | | | | | | | | | | |
| and programs | d | Grants or scholarships | | | | | | | | | | |
| f Administrative expenses | е | Other expenditures for facilities | | | | | | | | | | |
| g End of year balance | | and programs | | | | | | | | | | |
| 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment% b Permanent endowment% c Term endowment% b Permanent endowment% c Term endowment% c Term endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations | f | Administrative expenses | | | | | | | | | | |
| a Board designated or quasi-endowment% b Permanent endowment% c Term endowment% The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations | g | End of year balance | | | | | | | | | | |
| b Permanent endowment% c Term endowment% The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations (ii) Related organizations (ii) Related organizations (ii) Related organizations (ii) Related organizations (iii) Related organizations (ii) Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other (b) Cost or other (c) Accumulated (d) Book value basis (investment) basis (other) depreciation (d) Book value (d) Equipment (d) Equipment (d) Equipment (d) Equipment (d) Equipment (d) Equipment (f) must equal Form 990, Part X, column (B), line 10c. (d) Instal. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c. | 2 | Provide the estimated percentage of the curr | rent year end balance | e (line 1 | g, column (a |)) held as: | | | | | | |
| c Term endowment % The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations (ii) Related organizations (iii) Related organizations listed as required on Schedule R? 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. 3b 3b 3b 3b 3b 3b 3b 3c 3b 3c 3c <td< th=""><th>а</th><th>Board designated or quasi-endowment</th><th></th><th>_%</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<> | а | Board designated or quasi-endowment | | _% | | | | | | | | |
| The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations (ii) Related organizations (iii) Related organizations (ii) Related organizations (ii) Related organizations (iii) Related organizations (iii) Related organizations (iii) Related organizations (iii) Related organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (c) Accumulated depreciation (d) Book value basis (investment) (e) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Equipment. (e) Column (d) must equal Form 990, Part X, column (B), line 10c.) (f) Column (d) must equal Form 990, Part X, column (B), line 10c.) | b | Permanent endowment | % | | | | | | | | | |
| 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations (ii) Related organizations (iii) Related organizations (ii) Related organizations (iii) Related organizations (iiii) Related organizations (iii) Related organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value (d) Book value (e) Leasehold improvements (f) Equipment (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) | С | Term endowment | <u>%</u> | | | | | | | | | |
| organization by: Yes No (i) Unrelated organizations 3a(i) | | | | | | | | | | | | |
| (i) Unrelated organizations 3a(i) (ii) Related organizations 3a(ii) b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. 3b Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) b Buildings 5 c Leasehold improvements 45, 455. d Equipment 45, 455. e Other 30, 000. Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 0. | 3a | Are there endowment funds not in the posse | ession of the organiza | ation the | at are held ar | nd administere | ed for th | е | | r | | |
| (ii) Related organizations 3a(ii) b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) b Description of property 1a Land b Buildings c Leasehold improvements d Equipment e Other 30 ,000 30 ,000 0 Other 0 | | 0 , | | | | | | | | | Yes | No |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land | | | | | | | | | | | | |
| 4 Describe in Part XII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) b Buildings (d) Book value c Leasehold improvements 45,455. d Equipment 30,000. e Other 30,000. Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 0. | | | | | | | | | | | | |
| Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land | b | | | | | | | | | 3b | | |
| Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land | | | | wment | funds. | | | | | | | |
| Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land | Fai | | | | / line 11e C | | Dout V | line 10 | | | | |
| basis (investment) basis (other) depreciation 1a Land | | | | | ŕ | | | | | ()) = | | |
| b Buildings | | Description of property | | | . , | | • • | | | (d) Boo | k valu | e |
| c Leasehold improvements 45,455. 45,455. 0. d Equipment 30,000. 30,000. 0. e Other 30,000. 30,000. 0. Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. column (B). line 10c.) 0. | 1a | Land | | | | | | | | | | |
| d Equipment 45,455. 0. e Other 30,000. 30,000. 0. Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. column (B). line 10c.) 0. | | | | | | | | | | | | |
| e Other 30,000. 30,000. 0. Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. column (B). line 10c.) 0. | с | Leasehold improvements | | | | _ | | | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | d | Equipment | | | | | | | | | | |
| | | | | | | | | - | | | | |
| | <u>Tota</u> | . Add lines 1a through 1e. (Column (d) must e | equal Form 990, Part | <u>X. colur</u> | <u>mn (B), line 1</u> | 0c.) | <u></u> | | | | | - |

Schedule D (Form 990) 2022

232052 09-01-22

| | · · · · | | |
|---|----------------------------|---|------------------------|
| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end | a-of-year market value |
| 1) Financial derivatives | | | |
| 2) Closely held equity interests | <u> </u> | | |
| 3) Other | | | |
| (A) | | | |
| (B) | | | |
| (C) | | | |
| (D) | | | |
| (E) | | | |
| (F) | | | |
| (G) | | | |
| (H) | | | |
| otal. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) Part VIII Investments - Program Related. | | | |
| Complete if the organization answered "Yes" | on Form 990, Part IV, line | 11c. See Form 990, Part X, line 13. | |
| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end | l-of-year market value |
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| •• | | | |
| (8) | | | |
| (9) | | | |
| otal. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets. | | | |
| | on Form 000 Dort IV line | 11d See Form 000 Part V line 15 | |
| Complete if the organization answered "Yes" | | TTd. See Form 990, Part X, line TS. | (h) Deels velve |
| (a) | Description | | (b) Book value |
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| otal. (Column (b) must equal Form 990, Part X, col. (B) line | 15) | | |
| Part X Other Liabilities. | <u>,</u> | | 1 |
| Complete if the organization answered "Yes" | on Form 990. Part IV. line | 11e or 11f. See Form 990. Part X. line 25 | |
| (a) Description of liability | , - <u>-</u> ,,, | ··· | (b) Book value |
| | | | () |
| (1) Federal income taxes | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |
| (7) | | | |
| (8) | | | |
| (9) | | | |
| otal. (Column (b) must equal Form 990, Part X, col. (B) line | 25.) | | |
| Liability for uncertain tax positions. In Part XIII, provide | | | nat reports the |

X organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2022

232053 09-01-22

13521129 781445 64221.000

THE OWASP FOUNDATION, INC. Schedule D (Form 990) 2022

Part VII Investments - Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X. line 12.

| Sche | dule D (Form 990) 2022 THE OWASP FOUNDATION, | INC. | 20-0963503 Page 4 |
|------|---|---------------------|-------------------|
| Par | t XI Reconciliation of Revenue per Audited Financial Sta | atements With Reven | |
| | Complete if the organization answered "Yes" on Form 990, Part IV, I | ine 12a. | |
| 1 | Total revenue, gains, and other support per audited financial statements | | |
| 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 | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| е | Add lines 2a through 2d | | 2e |
| 3 | Subtract line 2e from line 1 | | |
| 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 |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 | 2.) | |
| Pa | t XII Reconciliation of Expenses per Audited Financial St | | ises per Return. |
| | Complete if the organization answered "Yes" on Form 990, Part IV, I | ine 12a. | |
| 1 | Total expenses and losses per audited financial statements | | 1 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| а | Donated services and use of facilities | 2a | |
| b | Prior year adjustments | | |
| с | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| е | Add lines 2a through 2d | | |
| 3 | Subtract line 2e from line 1 | | |
| 4 | Amounts included on Form 990, Part IX, line 25, 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 | | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line | 18.) | |
| Pa | t XIII Supplemental Information. | | |

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

FOR TAX YEARS 2019 AND LATER REMAIN SUBJECT TO EXAMINATION BY TAXING

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| Schedule D (Fo | rm 990) 202 |
|----------------|-------------|
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ΨΗΈ ΟΜΆ SP ΕΟΙΙΝΠΆΨΤΟΝ ΤΝΟ

| Schedule D (Form 990) 2022 Part XIII Supplemental Inf | THE | OWASP | FOUNDATION, | INC. | 20-0963503 | Page 5 |
|---|----------|------------|-------------|------|--------------------|---------------|
| Part XIII Supplemental Inf | ormation | (continued |) | | | |
| AUTHORITIES. | | | | | | |
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| | | | | | Schedule D (Form 9 | 00) 2022 |
| 232055 09-01-22 | | | | | | 501 2022 |

26

| sc | HEDULE J | Compensation Information | | OMB No. 1 | 545-004 | 47 |
|------|-----------------------|--|-----------|---------------|---------|----------|
| (Fo | rm 990) | For certain Officers, Directors, Trustees, Key Employees, and Highest | | 20 | 22 |) |
| | | Compensated Employees | | 20 | | • |
| Dena | tment of the Treasury | Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990. | | Open to | Publ | ic |
| | al Revenue Service | Go to www.irs.gov/Form990 for instructions and the latest information. | | Inspe | | |
| Nam | e of the organization | | | identificatio | | nber |
| | | THE OWASP FOUNDATION, INC. | 20- | 096350 | 3 | |
| Ра | rt I Question | s Regarding Compensation | | | | |
| _ | | | | | Yes | No |
| 1a | | ate box(es) if the organization provided any of the following to or for a person listed on Form | 990, | | | |
| | | line 1a. Complete Part III to provide any relevant information regarding these items. | | | | |
| | First-class or c | ° | | | | |
| | Travel for com | | | | | |
| | | ation and gross-up payments | | | | |
| | | spending account Personal services (such as maid, chauffer | ir, chet) | | | |
| Ŀ | If any of the base | on line to are checked, did the proprietion follow a written policy recentling a series | | | | |
| D | • | on line 1a are checked, did the organization follow a written policy regarding payment or | | 41 | | |
| ~ | • | | | <u>1b</u> | | <u> </u> |
| 2 | • | n require substantiation prior to reimbursing or allowing expenses incurred by all directors, | | 2 | | |
| | trustees, and onice | rs, including the CEO/Executive Director, regarding the items checked on line 1a? | | | | |
| 3 | Indicato which if a | ny, of the following the organization used to establish the compensation of the organization's | | | | |
| 5 | | ector. Check all that apply. Do not check any boxes for methods used by a related organization of the orga | | | | |
| | | ation of the CEO/Executive Director, but explain in Part III. | 01110 | | | |
| | Compensation | | | | | |
| | · | compensation consultant Compensation survey or study | | | | |
| | · | ther organizations X Approval by the board or compensation of | ommittee | | | |
| | | | ommittee | | | |
| 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 re | | | | | |
| а | - | e payment or change-of-control payment? | | 4a | | x |
| b | | eive payment from a supplemental nonqualified retirement plan? | | | | X |
| С | - | eive payment from an equity-based compensation arrangement? | | | | X |
| - | - | hes 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | | |
| | , | | | | | |
| | Only section 501(c |)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | | | |
| 5 | | on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio | n | | | |
| | contingent on the r | | | | | |
| а | - | | | 5a | | X |
| | | ation? | | | | X |
| | | or 5b, describe in Part III. | | | | |
| 6 | For persons listed of | on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio | n | | | |
| | contingent on the r | et earnings of: | | | | |
| а | The organization? | | | 6a | | X |
| b | | ation? | | | | X |
| | | or 6b, describe in Part III. | | | | |
| 7 | For persons listed of | on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments | ; | | | |
| | | nes 5 and 6? If "Yes," describe in Part III | | 7 | | X |
| 8 | | reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | | | | |
| | initial contract exce | ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III | | 8 | | X |
| 9 | If "Yes" on line 8, d | id the organization also follow the rebuttable presumption procedure described in | | | | |
| | | 1 53.4958-6(c)? | | 9 | | |
| LHA | For Paperwork R | eduction Act Notice, see the Instructions for Form 990. | Sche | dule J (Forn | n 990) | 2022 |

232111 10-18-22

Schedule J (Form 990) 2022

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional 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.

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.

| | | (B) Breakdown of W | /-2 and/or 1099-MIS0 compensation | C and/or 1099-NEC | other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | 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 | (i) | 154,768. | 0. | 0. | 13,584. | 27,849. | 196,201. | 0. |
| EXECUTIVE DIRECTOR | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | <u>(ii)</u> | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | <u>(ii)</u> | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (i) (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

Schedule J (Form 990) 2022

Part III Supplemental Information

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.

Schedule J (Form 990) 2022

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

BEFORE IT WAS FILED.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 232211 10-28-22

Schedule O (Form 990) 2022

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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

31

MANAGEMENT OFFICIALS, AND KEY EMPLOYEES IN ADVANCE.

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

232212 10-28-22

Schedule O (Form 990) 2022

| Name of the organization | | Employer identification number |
|---------------------------------|---------------------|--------------------------------|
| THE OWASP FOUNDAT | ION, INC. | 20-0963503 |
| WHILE FEDERAL TAX LAWS DO NOT M | ANDATE THAT THE ORG | ANIZATION'S GOVERNING |
| DOCUMENTS, CONFLICT OF INTEREST | POLICY AND FINANCI | AL STATEMENTS BE MADE |
| AVAILABLE FOR PUBLIC INSPECTION | , OWASP POSTS ALL O | F THESE DOCUMENTS TO ITS |
| WEBSITE AND THEY ARE AVAILABLE | FOR PUBLIC ACCESS. | |
| | | |
| FORM 990, PART XII, LINE 2C: | | |
| NO CHANGES TO THIS PROCESS. | | |
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| 232212 10-28-22 | | Schedule O (Form 990) 202 |