efile Public Visual Render ObjectId: 202243199349314989 - Submission: 2022-11-15 TIN: 81-0861541 OMB No. 1545-0047 Form **990** 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. Department of the Treasury Inspection Internal Revenue Service For the 2021 calendar year, or tax year beginning 01-01-2021 , and ending 12-31-2021 C Name of organization D Employer identification number B Check if applicable: OpenAI Inc Address change 81-0861541 Name change Doing business as Initial return Final return/terminated E Telephone number Amended return Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3180 18th St Suite 100 Application pending (415) 879-9686 City or town, state or province, country, and ZIP or foreign postal code San Francisco, CA 94110 **G** Gross receipts \$ 11,728 F Name and address of principal officer: **H(a)** Is this a group return for Sam Altman subordinates? Yes V No 3180 18th St Suite 100 **H(b)** Are all subordinates San Francisco, CA 94110 Yes No included? Tax-exempt status: \checkmark 501(c)(3) \bigcirc 501(c) () \blacktriangleleft (insert no.) 4947(a)(1) or If "No," attach a list. See instructions. **H(c)** Group exemption number ▶ Website: popenai.com L Year of formation: 2015 M State of legal domicile: DE K Form of organization: ✓ Corporation ☐ Trust ☐ Association ☐ Other ▶ Summary **1** Briefly describe the organization's mission or most significant activities: OpenAIs mission is to build general-purpose artificial intelligence that benefits humanity, unconstrained by a need to generate financial return. OpenAI believes that artificial intelligence technology has the potential to have a profound, positive impact on the world, so the companys goal is to develop and responsibly deploy safe AI technology, ensuring that its benefits are as widely and evenly distributed as Activities & Governance 2 Check this box ▶ Number of voting members of the governing body (Part VI, line 1a) . Number of independent voting members of the governing body (Part VI, line 1b) . 4 4 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) . 5 6 **6** Total number of volunteers (estimate if necessary) . . 6 5 0 7a Total unrelated business revenue from Part VIII, column (C), line 12 . 7a **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 . 7h **Prior Year Current Year** 8 Contributions and grants (Part VIII, line 1h) . 2,661,461 3,066 **9** Program service revenue (Part VIII, line 2g) . 0 **10** Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . 8,662 305,323 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 515,000 0 3,481,784 11,728 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3). 10,250,005 75,000 **14** Benefits paid to or for members (Part IX, column (A), line 4) 0 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 881,719 327,614 **16a** Professional fundraising fees (Part IX, column (A), line 11e) 0 **b** Total fundraising expenses (Part IX, column (D), line 25) 100

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

986,950 1,389,564

-1,377,836

1,858,819

12,990,543 -9,508,759

s or				Beginning of Current Year	End of Year
seta	20	Total assets (Part X, line 16)		21,376,567	19,976,363
Net Assets or Fund Balances		Total liabilities (Part X, line 26)		113,129	90,761
Š		Net assets or fund balances. Subtract line 21 from line 20		21,263,438	19,885,602
Pa	ırt II	Signature Block		, ,	
know		alties of perjury, I declare that I have examined this return, including and belief, it is true, correct, and complete. Declaration of preparer (
uny K	HOWIC	Ti.		2022-11-15	
Sign		Signature of officer		Date	
Here		Chris Clark Secretary			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature	Date	('heck if	15004
Paid	t			self-employed	16904
Pre	pare	Firm's name Fontanello Duffield & Otake LLP		Firm's EIN > 37-1420	1474
Use	On	Firm's address 44 Montgomery Street Suite 1305		Phone no. (415) 983-0	0200
		San Francisco, CA 94104			
May t	ho ID	S discuss this return with the preparer shown above? (see instruction	c)		Yes V No
		work Reduction Act Notice, see the separate instructions.	5)	Cot No. 11202V	
101 F	apei	work Reduction Act Notice, see the separate instructions.		Cat. No. 11282Y	Form 990 (2021)
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Pai	t III	Statement of Program Service Accomplishments			
		Check if Schedule O contains a response or note to any line in this	Part III		
1		ly describe the organization's mission:			
		ission is to build general-purpose artificial intelligence that benefits hieves that artificial intelligence technology has the potential to have a			
		d responsibly deploy safe AI technology, ensuring that its benefits are			
2		the organization undertake any significant program services during th	e year which were	e not listed on	
	•	prior Form 990 or 990-EZ?			Yes V No
_		es," describe these new services on Schedule O.	. :		
3		the organization cease conducting, or make significant changes in hovices?	it conducts, any	program	Yes 🗸 No
		es," describe these changes on Schedule O.			les VIII
4		cribe the organization's program service accomplishments for each of	ita thron largest n	rogram convices, as measur	rad by avpances
•		ion 501(c)(3) and 501(c)(4) organizations are required to report the			
	expe	nses, and revenue, if any, for each program service reported.	_		
4a	/Cos	de:) (Expenses \$ 397,000 including gran	to of ¢	75,000) (Revenue \$	
-1 a	(Coo	pugh its control of OpenAI, L.P., a capped-profit company to help rapidly scale in			accomplishments in 2021
	inclu	ide the introduction of:1) DALL-E, a 12-billion parameter version of GPT-3, that of	enerates an original	image from a description in nat	tural language.2) CLIP, a
		ral network that predicts a natural language caption for any given image. To worl ds that describe them. 3) Codex, an AI system that translates natural language t			
	a fin	e-tuned version of GPT-3 that can answer open-ended questions using a text-ba	sed web browser.5)	Triton 1.0, an open-source Pyth	on-like programming
		uage which enables researchers with no CUDA experience to write highly efficien of developing beneficial AI, and OpenAI's Application Programming Interface (AF			
	apps	s. The API allows us to review applications before they go live and monitor for mi	suse based on our po	olicies. Thanks to the progress w	ve made on safeguards in
		year since making our API available, we removed the waitlist for GPT-3. Improve wering, and a free content filter to help developers mitigate abuse. All these adva			
		development of Artificial General Intelligence that benefits humanity. OpenAI also ineers who dont currently focus on artificial intelligence a pathway to a full-time r			
		gram and we make a special effort to hear from underrepresented groups in tech		og. am io an iceration of our for	Scholars and I chows
4b	(Coc	de:) (Expenses \$ including gran	ts of \$) (Revenue \$)

4c	(Code:)	(Expenses \$	including grants of \$) (Revenue \$)
	-				
4d	Other program services (De				
	(Expenses \$	including g	rants of \$) (Revenue \$)
4e	Total program service ex	penses 🕨	397,000		
		•	•		Form 990 (2021)

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Pa	rt IV Checklist of Required Schedules			
	•		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 2	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3		No
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? <i>If "Yes," complete Schedule C, Part II</i>	4		No
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		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D,</i> Part I	6		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 2	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 2	11b		No
_	Did the organization report an amount for investments—program related in Part Y, line 13 that is 5% or more of its			

~	total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		No
d	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 Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Yes	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		No
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)? If "Yes," complete Schedule D, Part X 1997.	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		No
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	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $$5,000$ of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $$5,000$ of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		No
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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.	17		No
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		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes,"</i> complete Schedule G, Part III	19		No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		No
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	Yes	
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Pa	Checklist of Required Schedules (continued)			
			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		No
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? <i>If "Yes," complete Schedule J </i>	23	Yes	
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 Schedule K. If "No," go to line 25a	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	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? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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? <i>If "Yes," complete Schedule L, Part I </i>	25b		No
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		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			i -

	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? <i>If "Yes," complete Schedule L,</i> Part III	27		No				
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):							
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No				
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		No				
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No				
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No				
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No				
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No				
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No				
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	Yes					
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	Yes					
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No				
	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								
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							
Pa	Statements Regarding Other IRS Filings and Tax Compliance							
	Check if Schedule O contains a response or note to any line in this Part V		•					
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 16		Yes	No				
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . 1b 0							
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	1c	Yes					
	(gambling) winnings to prize winners?			0 (2021)				
		•	01111 55	• (2021)				
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Pa	Statements Regarding Other IRS Filings and Tax Compliance (continued)							
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							
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	Yes					
За	Did the organization have unrelated business gross income of $$1,000$ or more during the year?	3a		No				
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b						
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No				
b	If "Yes," enter the name of the foreign country:							
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No				
b			No					

 ${f c}$ If "Yes," to line 5a or 5b, did the organization file Form 8886-T?

5c

6a	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?						
b	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?						
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 services provided to the payor?	7a	No				
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 was required to file Form 8282?	7c	No				
d	If "Yes," indicate the number of Forms 8282 filed during the year						
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No				
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	No				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	No				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8					
9	9 Sponsoring organizations maintaining donor advised funds.						
а	9a						
b	9b						
LO	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						
L 1	Section 501(c)(12) organizations. Enter:						
а	Gross income from members or shareholders						
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)						
L2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a					
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.						
L3	Section 501(c)(29) qualified nonprofit health insurance issuers.						
а	Is the organization licensed to issue qualified health plans in more than one state?	13a					
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						
C	Enter the amount of reserves on hand						
L4a	a Did the organization receive any payments for indoor tanning services during the tax year?						
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b					
L 5	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	No				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	No				
L 7	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17					
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Part VI

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V

Se	ction A. Governing Body and Management							
			Yes	No				
1a	Enter the number of voting members of the governing body at the end of the tax year 8	.						
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.							
b	Enter the number of voting members included in line 1a, above, who are independent 1b 4							
2	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		No				
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No				
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No				
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No				
6	Did the organization have members or stockholders?	6		No				
7a	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?	7a		No				
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No				
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:							
а	The governing body?	8a	Yes					
b	Each committee with authority to act on behalf of the governing body?	8b		No				
9	9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? <i>If "Yes," provide the names and addresses in Schedule O</i>							
Se	ction B. Policies (This Section B requests information about policies not required by the Internal Revenu	e Code	2.)					
			Yes	No				
10a	Did the organization have local chapters, branches, or affiliates?	10a		No				
b	If "Yes," 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's exempt purposes?	10b						
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes					
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990							
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes					
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes					
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe on Schedule O how this was done</i>	12c	Yes					
13	Did the organization have a written whistleblower policy?	13		No				
14	Did the organization have a written document retention and destruction policy?	14	Yes					
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?							
а	The organization's CEO, Executive Director, or top management official	15a	Yes					
b	Other officers or key employees of the organization	15b	Yes					
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.							
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes					
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No				
Se	ction C. Disclosure							
17	List the states with which a copy of this Form 990 is required to be filed CA , DE							
18	Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.							
	Own website Another's website Vupon request Other (explain in Schedule O)							
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.							

20 State the name, address, and telephone number of the person who possesses the organization's books and records: Chris Clark 3180 18th St Suite 100 San Francisco, CA 94110 (415) 879-9686

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Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors	
	Check if Schedula O contains a response or note to any line in this Part VII	

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, 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, or 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.

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

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

(A) Name and title	(B) Average hours per week (list any hours		one b	ox, in of	t ch unle: fice:	ss per and a	son	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation from the
	for related organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099- MISC/1099- NEC)	(W-2/1099- MISC/1099- NEC)	organization and related organizations
(1) Chris Clark	10.00			х				50,000	310,600	12,092
Sec/Tres (2) Ilya Sutskever	30.00 10.00			X				0	270 (00	16 220
Research Dir.	30.00	Х		^				U	278,609	16,338
(3) David Lansky General Counsel	10.00			х				0	261,662	12,233
(4) Reiichiro Nakano	30.00 30.00							196,272	18,375	15,748
Technical Staff	10.00							190,272	10,3/3	13,748
(5) Elena Chatziathanasiadou Technical Staff	30.00							47,292	90,248	7,426
(6) Shivon Zilis Director	3.00	Х						0	100,000	0
(7) Gregory Brockman Director/CTO	10.00	х		x				0	57,442	16,338
(8) Will Hurd Director	3.00	х						0	67,433	0
(9) Sam Altman	10.00			Х				0	58,333	8,459

Part VII

Dir/Pres/CEO	30.00						
(10) Reid Hoffman Director	3.00	Х			0	0	0
(11) Holden Karnofsky	3.00				0	0	0
Director	0.00						
(12) Adam D'Angelo Director	0.00	Х			0	0	0
(13) Tasha McCauley Director	0.00	Х			0	0	0
(14) Helen Toner Director	0.00	Х			0	0	0

Form **990** (2021)

—— Page 8 —

Form 990 (2021) Page 8 Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related	(ne bo	ox, ι n of tor/t	t che unles ficer rust	ss pers and a ee)	son	(D) Reportable compensation from the organization (W- 2/1099- MISC/1099-NEC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC/1099-NEC)	(F) Estimated amount of other compensation from the
	organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			organization and related organizations
										_

u	Total (add lines the and tel				► I	203	,564	1,242,70	2		
	Total (add lines 1b and 1c) . Total number of individuals (inclue of reportable compensation from the compens	ding but no	t limited to		•				<u> </u>		88,6
_	,									Yes	No
	Did the organization list any form line 1a? <i>If "Yes," complete Schedu</i>								3	1.00	No
	For any individual listed on line 1a organization and related organization individual	tions great	er than \$15	50,000?				the	4	Yes	
	Did any person listed on line 1a re services rendered to the organizat				•	-			5	. 55	No
S	ection B. Independent Contr	actors									
	Complete this table for your five he from the organization. Report con								npens	ation	
_		(A)		,				(B) iption of services		(C Comper	
-											
_											
	Total number of independent contra compensation from the organization		ıding but no	ot limite	d to those listed abo	ve) who rec	eived mo	ore than \$100,00	0 of		
										Form 99	0 (202
					Page 9 ———						
rn	n 990 (2021)										Page
Pi	art VIII Statement of Reven										- 3 -
_		sine a rocr	once or not		P 1 - 11 - 1 1 - 1 - 1 - 1 - 1						
	Check if Schedule O cont	airis a resp	onse or no	te to an			• •		<u></u>	· ·	
	Check if Schedule O cont	anis a resp	orise or no	te to an	(A) Total revenue	(B) Related	or	(C) Unrelated	 T	(D)	nue
	Check if Schedule O cont	anis a resp	onse or no	te to an	(A)	(B)	or ot			Rever excluded x under	nue I from sectior
			onse or no	te to an	(A)	(B) Related exemp	or ot on	Unrelated business		Rever excluded	nue I from sectior
		a esp	onse or no	te to an	(A)	(B) Related exemp function	or ot on	Unrelated business		Rever excluded x under	nue I from sectior
	Federated campaigns • ? 1		onse of no	te to an	(A)	(B) Related exemp function	or ot on	Unrelated business		Rever excluded x under	nue I from sectior
	Federated campaigns . ? 1 Membership dues 1	<u>a_</u>	onse of mo	te to an	(A)	(B) Related exemp function	or ot on	Unrelated business		Rever excluded x under	nue I from sectior
	Federated campaigns · ? 1 Membership dues · · 1 Fundraising events · · 1	<u>a</u> b	onse of mo	te to an	(A)	(B) Related exemp function	or ot on	Unrelated business		Rever excluded x under	nue I from sectior
	Federated campaigns . ? 1 Membership dues 1 Fundraising events 1 Related organizations 1	a b	onse of mo	e to an	(A)	(B) Related exemp function	or ot on	Unrelated business		Rever excluded x under	nue I from sectior
	Federated campaigns . ? 1 Membership dues 1 Fundraising events 1 Related organizations 1 Government grants (contributions) 1	a b c	onse of mo	te to an	(A)	(B) Related exemp function	or ot on	Unrelated business		Rever excluded x under	nue I from sectior
	Federated campaigns	a b c d	onse of mo	te to an'	(A)	(B) Related exemp function	or ot on	Unrelated business		Rever excluded x under	nue I from sectior
	Federated campaigns . ? 1 Membership dues 1 Fundraising events 1 Related organizations 1 Government grants (contributions) 1 All other contributions, gifts, grants, and similar amounts not included above 3,066 Noncash contributions included in lines 1a - 1f:\$ 1	a b c d e			(A) Total revenue	(B) Related exemp function	or ot on	Unrelated business		Rever excluded x under	nue I from sectior
	Federated campaigns	a b c d e	. Business	3,066	(A) Total revenue	(B) Related exemp function	or ot on	Unrelated business		Rever excluded x under	nue I from sectior

5	<u> </u>								
9	= -								
á									
9	2								
2	<u> </u>								
-									
2									
å	_								
	f All other program s								
	9 Total. Add lines 2				0) 	Γ	T	T
	3 Investment income similar amounts) .	(Inci	uaing aiviaei	nas, ir •	iterest, and other	8,662			8,662
	4 Income from invest	ment	t of tax-exem	pt bo	nd proceeds	0			
	5 Royalties				▶	0			
			(i) Rea	l	(ii) Personal				
	6a Gross rents	6a							
	b Less: rental					1			
	expenses	6b							
	c Rental income or (loss)	6с							
	d Net rental income	or (loss)		*	0			
	[(i) Securi	ties	(ii) Other				
	7a Gross amount from sales of	7a							
	assets other than inventory								
	b Less: cost or					1			
	other basis and sales expenses	7b							
	·								
	c Gain or (loss)	7 c							
	d Net gain or (loss) • a Gross income from fur		· · ·	<u> </u>	<u> </u>	1			
9	(not including \$		of						
Menu	contributions reported See Part IV, line 18		ine 1c).	8a					
å		ses		8b		-			
					ents 🏲	0			
Other					-				
~	Gross income from g See Part IV, line 19	gamii •	ng activities.	0-					
	b Less: direct expens			9a 9b		1			
	c Net income or (los				es	0			
	(11	,	. 5. 5.			1			
	10aGross sales of inve returns and allowa	ntor	y, less						
				10a					
	b Less: cost of goods			10b		0			
	C Net income or (loss Miscellaneo			ivento	Business Code				
	11a					1			
	b			\dashv					
				_					

d All other revenue				
e Total. Add lines 11a-11d		0		
12 Total revenue. See instructions	• •	11,728		8,662

Form 990 (2021)

Page 10 — Form 990 (2021) Page 10 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 . (B) (C) (D) Do not include amounts reported on lines 6b, (A) Program service Management and Fundraising Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses general expenses expenses 1 Grants and other assistance to domestic organizations and 75,000 75,000 domestic governments. See Part IV, line 21 . . . 0 2 Grants and other assistance to domestic individuals. See 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 0 4 Benefits paid to or for members . 52,499 52,499 Compensation of current officers, directors, trustees, and **6** Compensation not included above, to disqualified persons 0 (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) **7** Other salaries and wages 217,949 217,949 **8** Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) **9** Other employee benefits 23,454 23,454 **10** Payroll taxes 33,712 33,712 **11** Fees for services (non-employees): **a** Management 78,748 78,748 **b** Legal 96,893 96,893 **c** Accounting **d** Lobbying 0 0 e Professional fundraising services. See Part IV, line 17 n **f** Investment management fees . . . g Other (If line 11g amount exceeds 10% of line 25, column 25,000 25,000 (A) amount, list line 11g expenses on Schedule O) **12** Advertising and promotion . . . n 1,237 1,237 **13** Office expenses . . . **14** Information technology . 19,516 19,516 **15** Royalties . 399,310 399,310 **16** Occupancy . . 1,961 1,961 **17** Travel 18 Payments of travel or entertainment expenses for any 0 federal, state, or local public officials . 0 **19** Conferences, conventions, and meetings . **20** Interest 0 0 **21** Payments to affiliates . 24,305

22 Depreciation, depletion, and amortization .

24,305

23	Insurance	40,239		40,239	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
	a Scholars	297,000	297,000		
	b Payroll Administration	2,427		2,427	
	c Other Expenses	301		301	
	d Bank Fees	13		13	
	e All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e	1,389,564	397,000	992,564	0
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).				

Form **990** (2021)

Page 11 -----

Part 2	Balance Sheet			
	Check if Schedule O contains a response or note to any line in this Part IX	(A) Beginning of year	· ·	(B) End of year
Т:	Cash-non-interest-bearing	1,009,684	1	1,009,098
		18,890,423	2	16,168,730
	- · · · · · · ·	,	3	0
	, · · · · · · · · · · · · · · · · · · ·		4	0
	·		-	
	trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	0
'	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	0
S	Notes and loans receivable, net		7	0
ssets	Inventories for sale or use		8	0
SS	Prepaid expenses and deferred charges	359,907	9	504,314
10	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D			
	b Less: accumulated depreciation 10b 81,118	129,139	10c	104,834
1:	Investments—publicly traded securities .		11	0
12	Investments—other securities. See Part IV, line 11		12	0
13	Investments—program-related. See Part IV, line 11		13	0
14	Intangible assets		14	0
15	Other assets. See Part IV, line 11	987,414	15	2,189,387
16	Total assets. Add lines 1 through 15 (must equal line 33)	21,376,567	16	19,976,363
17	Accounts payable and accrued expenses	113,129	17	90,761
18	Grants payable		18	
19	Deferred revenue		19	
20	Tax-exempt bond liabilities		20	
₍₀ 21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
abilities	Loans and other 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		22	

	i					
	23	Secured mortgages and notes payable to unrelated third parties	23			
	24	Unsecured notes and loans payable to unrelated third parties	24			
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	25			
	26	Total liabilities. Add lines 17 through 25	26			90,761
Balances	27	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. Net assets without donor restrictions	27		19,	885,602
Ba	28	Net assets with donor restrictions	28			
or Fund	29	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. Capital stock or trust principal, or current funds	29			
ste	30	Paid-in or capital surplus, or land, building or equipment fund	30			
Assets	31	Retained earnings, endowment, accumulated income, or other funds	31			
	32	Total net assets or fund balances	32		19,	885,602
Net	33	Total liabilities and net assets/fund balances	33		19	,976,363
Form	າ 990	Page 12 ———————————————————————————————————				0 (2021) Page 1 2
Pa	art XI	Reconcilliation of Net Assets				
		Check if Schedule O contains a response or note to any line in this Part XI				
1	То	tal revenue (must equal Part VIII, column (A), line 12)	1			11,728
2	То	tal expenses (must equal Part IX, column (A), line 25)	2		1	,389,56
3	Re	venue less expenses. Subtract line 2 from line 1	3		-1,	,377,836
4	Ne	t assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		21	,263,438
5	Ne	t unrealized gains (losses) on investments	5			
6	Do	nated services and use of facilities	6			
7	In	vestment expenses	7			
8	Pri	or period adjustments	8			
9	Ot	her changes in net assets or fund balances (explain in Schedule O)	9			
10	Ne	t assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10		19	,885,602
Pa	art XI	Financial Statements and Reporting				
		Check if Schedule O contains a response or note to any line in this Part XII				
					Yes	No
1	If	counting method used to prepare the Form 990: Cash Accrual Other the organization changed its method of accounting from a prior year or checked "Other," explain on hedule O.				
2a	a We	ere the organization's financial statements compiled or reviewed by an independent accountant?		2a		No
		Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed oparate basis, consolidated basis, or both:	on a			
	(Separate basis Consolidated basis Both consolidated and separate basis				
b	We	ere the organization's financial statements audited by an independent accountant?		2b	Yes	
		Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate insolidated basis, or both:	basis,			
	(Separate basis Consolidated basis Both consolidated and separate basis				
С	of	'Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight the audit, review, or compilation of its financial statements and selection of an independent accountant?	ماريام ٢	2c	Yes	
	TĻ :	the organization changed either its oversight process or selection process during the tax year, explain in Sche	uuie O.			

3a			deral award, was the organization required to undergo an audit or audits as set forth in the Single 3 Circular A-133?	3a		No
b			rganization undergo the required audit or audits? If the organization did not undergo the required			
	audit	or audits, ex	plain why in Schedule O and describe any steps taken to undergo such audits.	3b		90 (2021)
					1011113	30 (2021)
Eorm	. 000 (2021)				
	1990 (i 1 di ti	onal Dat	a	Potu	rn to F	orm
^'	aurci	onai Dac		Ketu	111 10 1	OTIL
			Software ID: 21013475			
			Software Version: 2021v4.1			
Fori	n 990), Special (Condition Description:			
			Special Condition Description			
efi	e Pul	blic Visual	Render ObjectId: 202243199349314989 - Submission: 2022-11-15	TIN	: 81-0	861541
SC.	HED	ULE A	Dublic Obserts Otatus and Dublic Ourses	ОМ	B No. 15	545-0047
	m 990)		Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section		204	24
•	•	,	4947(a)(1) nonexempt charitable trust.		ZU	4 I
		he Treasury ie Service	Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.	0	pen to	Public
N	6.1	L		NG N	Inspe	
	AI Inc	he organizat	tion Employer iden	tiricatio	on num	ber
De	rt I	Donou (81-0861541			
			for Public Charity Status (All organizations must complete this part.) See instructions private foundation because it is: (For lines 1 through 12, check only one box.)			
1			ponvention of churches, or association of churches described in section 170(b)(1)(A)(i).			
2	$\overline{\Box}$	A school de	scribed in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)			
3			r a cooperative hospital service organization described in section 170(b)(1)(A)(iii).			
4		•	esearch organization operated in conjunction with a hospital described in section 170(b)(1)(A)(ii	i). Ente	r the ho	spital's
		name, city,				
5		An organiza	tion operated for the benefit of a college or university owned or operated by a governmental unit d	escribed	in sect	ion
6			(A)(iv). (Complete Part II.)			
6		,	tate, or local government or governmental unit described in section 170(b)(1)(A)(v) .			
7	\checkmark		ition that normally receives a substantial part of its support from a governmental unit or from the g 0(b)(1)(A)(vi). (Complete Part II.)	enerai p	ublic des	scribed in
8		A communi	ty trust described in section 170(b)(1)(A)(vi) . (Complete Part II.)			
9			iral research organization described in 170(b)(1)(A)(ix) operated in conjunction with a land-grant ant college of agriculture. See instructions. Enter the name, city, and state of the college or univers		or univ	ersity or a
10		An organiza	tion that normally receives: (1) more than 331/3% of its support from contributions, membership fe	es, and		
		investment	ies related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of income and unrelated business taxable income (less section 511 tax) from businesses acquired by the part of the	its supported the orga	ort from inization	gross after June
11			ee section 509(a)(2). (Complete Part III.) Ition organized and operated exclusively to test for public safety. See section 509(a)(4).			
12		3	ition organized and operated exclusively for the benefit of, to perform the functions of, or to carry o	ut the n	urposes	of one or
		more public	ly supported organizations described in section 509(a)(1) or section 509(a)(2) . See section 5 a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 1	09(a)(3		
а			upporting organization operated, supervised, or controlled by its supported organization(s), typicall	•	ing the	supported
			n(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting Part IV, Sections A and B.	organiza	ation. Y o	ou must
b		-	supporting organization supervised or controlled in connection with its supported organization(s), b	y having	g control	or
			nt of the supporting organization vested in the same persons that control or manage the supported plete Part IV, Sections A and C.	organiza	ation(s).	You
С		Type III fu	unctionally integrated. A supporting organization operated in connection with, and functionally int	egrated:	with, it	S
d	_		organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. on-functionally integrated. A supporting organization operated in connection with its supported or	raaniza	tion(c) +	hat is not
u		functionally	integrated. The organization generally must satisfy a distribution requirement and an attentiveness). You must complete Part IV, Sections A and D, and Part V.			
е			pox if the organization received a written determination from the IRS that it is a Type I, Type II, Type $\frac{1}{2}$	oe III fu	nctional	ly

- -			-								
	integrated, or Type III non-fu		_		_						
1	zince: tine mamber of supported orga										
_		i) EIN		Type of) Is the organizat	ion listed	(v)	Amount	of	(vi) Amount of
	organization	1) [1]	orga	anization		your governing do		mone	tary supp	ort of	ther support (see
				bed on lines above (see				(see i	nstructio	ns)	instructions)
				ructions))	_						
						Yes N	lo				
_	tal	4b - T			C-4	N- 1120FF			Calaa	-ll- A (F 000\ 2021
	r Paperwork Reduction Act Notice, : rm 990 or 990-EZ.	see tne 1	nstructio	ons for	Cai	t. No. 11285F			Scne	aule A (Form 990) 2021
_				——— Pac	je 2						
				_							
Sc	nedule A (Form 990) 2021										Page 2
	Part II Support Schedule for	Organi	zations	Doscribad	in C	Sactions 170/h	\(1\(A\)	(iv) an	d 170/	h)/1)/	
	(Complete only if you cl	necked t	he box o	on line 5. 7.	or 8	of Part I or if t	he organi	zation	failed to	gualify	under Part III.
	If the organization faile									,	
	Section A. Public Support	1					ı		ı		ı
	alendar year or fiscal year beginning in)	(a) 201	7	(b) 2018		(c) 2019	(d) 2020		(e) 202	!1	(f) Total
1	Gifts, grants, contributions, and										
	membership fees received. (Do not include any "unusual grant.")	3	3,228,555	49,917	,797	33,580,000	2	,661,461		3,066	119,390,879
2	Tax revenues levied for the										
	organization's benefit and either paid to or expended on its behalf										C
	· · · ·										
3	The value of services or facilities furnished by a governmental unit to										
	the organization without charge										
4	Total. Add lines 1 through 3	3	3,228,555	49,917	,797	33,580,000	2	,661,461		3,066	119,390,879
5	The portion of total contributions by each person (other than a										
	governmental unit or publicly										20,002,566
	supported organization) included on line 1 that exceeds 2% of the										38,082,566
	amount shown on line 11, column (f)										
6	Public support. Subtract line 5										
_	from line 4.										81,308,313
	Section B. Total Support	ı		ı		Τ	1		1		Π
	alendar year or fiscal year beginning in) 🕨	(a) 201	.7	(b) 2018		(c) 2019	(d) 2020)	(e) 202	21	(f) Total
7		3	3,228,555	49,917	,797	33,580,000) 2	,661,461		3,066	119,390,879
8	Gross income from interest, dividends, payments received on		110					06.633		0.663	105.405
	securities loans, rents, royalties and		110					96,633		8,662	105,405
9	income from similar sources Net income from unrelated business										
	activities, whether or not the										C
10	business is regularly carried on Other income. Do not include gain										
	or loss from the sale of capital			50	,834	19,688	3				70,522
11	assets (Explain in Part VI.) Total support. Add lines 7 through						1				=
	10								<u> </u>		119,566,806
12	·	•		•					12		
13	First 5 years. If the Form 990 is for	-					•		` '		nization, check
_	this box and stop here				• •						
_	Section C. Computation of Public				11	naluman (f))			T	ı	
	Public support percentage for 2021 (I Public support percentage for 2020 S								14		68.000 %
15	a 33 1/3% support test—2021. If the							1/3% or	more, ch	eck this	69.100 %
10	and stop here. The organization qua										

b	33 1/3% support test—2020. If the box and stop here. The organization of						
17a	10%-facts-and-circumstances test-						
	and if the organization meets the "facts	-and-circumstar	nces" test, check	this box and stop	here. Explain in	Part VI how the	organization
	meets the "facts-and-circumstances" te	-			_		
b	10%-facts-and-circumstances test more, and if the organization meets the	e "facts-and-cire	cumstances" test	, check this box a	nd stop here. Ex	oplain in Part VI h	ow the organization
	meets the "facts-and-circumstances" to						▶□
	Private foundation. If the organization						- -
	nstructions						
						Scheaule	A (Form 990) 2021
			Page	3			
Sche	dule A (Form 990) 2021						Page 3
P	art III Support Schedule for	r Organizatio	ns Described	in Section 50	9(a)(2)		
	(Complete only if you o						ınder Part II. If
	the organization fails to	o qualify unde	<u>r the tests liste</u>	d below, please	e complete Part	II.)	
	ection A. Public Support endar year	I	1			1	T
(or	fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 performed, or facilities furnished in						
	any activity that is related to the						
_	organization's tax-exempt purpose Gross receipts from activities that are						
3	not an unrelated trade or business						
	under section 513						
4	Tax revenues levied for the organization'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.						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
Se	ction B. Total Support			•			
	ndar year	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
(or 1	fiscal year beginning in) Amounts from line 6	(,	(0)	(0) = = =	(., -:-:	(-,	(-)
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 acquired after June 30,						
	1975.						
С	Add lines 10a and 10b.						
11	Net income from unrelated business activities not included on line 10b,	1					
	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.).						
	, 4114,1				_		

14	this box and stop here	_		-
Se	ection C. Computation of Public Support Percentage			
15	Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f))			
16	Public support percentage from 2020 Schedule A, Part III, line 15			
	ection D. Computation of Investment Income Percentage			
17	Investment income percentage for 2021 (line 10c, column (f) divided by line 13, column (f))			
18	Investment income percentage from 2020 Schedule A, Part III, line 17			
19a		nd line 17	is not	
b 20	more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 3 not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	 33 1/3% a	nd line	
	Schedule	A (Forn	1 990)	2021
	Page 4			
	dule A (Form 990) 2021		F	Page 4
Par	Supporting Organizations (Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. Ii 12d, of Part I, complete Sections A and D, and complete Part V.)			
Se	ection A. All Supporting Organizations			
	· · · · · · · · · · · · · · · · · · ·		Yes	No
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.	1		
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).			
	described in Section 509(a)(1) or (2).	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b a	and		
	3c below.	3a		
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.	24		
	D'111 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3b		<u> </u>
С	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.	3с		
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.	л 4а		
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 supervised by or in connection with its supported organizations.	or 4b		
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 5 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?	5b		
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c		
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 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 .	its		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined i 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).	8		
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 .			
		9a		
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 .	9b		
С	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets	30		
·	in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.	9c		
10a	certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes,"	,,,		
	answer line 10b below.	10a		
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).	10b		
	Schedule A		990)	2021
		(. 0	,	
	Page 5 ———————————————————————————————————			
Sche	dule A (Form 990) 2021		p	age 5
	** Supporting Organizations (continued)		•	uge D
	and the second s		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the			
u	governing body of a supported organization?	11a		
L.	A family manches of a neuron described on 11a above?			
b	A family member of a person described on 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to 11a, 11b, or 11c, provide detail in Part VI .	11c		
Se	ection B. Type I Supporting Organizations			
			Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that	1		
2	operated, supervised, or controlled the supporting organization(s) that operated or controlled the supported organization(s) that operated out the purposes of the supported organization(s) that operated, supervised or controlled the supporting			
	organization.	2		
Se	ection C. Type II Supporting Organizations			
			Yes	No
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 the supported organization(s).	1		
	ection D. All Type III Supporting Organizations		Yes	No
	Did the second state of the second state of the second state of the fifth second of the fifth second of the second state of		res	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 in 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		
Se	ection E. Type III Functionally-Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction)	ions):		

a The organization satisfied the Activities Test. Complete **line 2** below.

b	The organization is the parent of each of its supported organizations. Complet	e line	3 below.							
c	The organization supported a governmental entity. Describe in Part VI how y	ou sup	ported a government entity (see	e instru	ctions)					
2	Activities Test. Answer lines 2a and 2b below.									
а	Did substantially all of the organization's activities during the tax year directly further supported organization(s) to which the organization was responsive? If "Yes," then in organizations and explain how these activities directly furthered their exempt purpresponsive to those supported organizations, and how the organization determined the substantially all of its activities.	Part \	/I identify those supported how the organization was	2a						
b	Did the activities described on line 2a, above constitute activities that, but for the orgof the organization's supported organization(s) would have been engaged in? If "Yes, the organization's position that its supported organization(s) would have engaged in organization's involvement.	" expla	in in Part VI the reasons for	2b						
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 off the supported organizations? If "Yes" or "No", provide details in Part VI .	ficers, o	directors, or trustees of each of	3a						
b	Did the organization exercise a substantial degree of direction over the policies, programported organizations? If "Yes," describe in Part VI. the role played by the organizations?			3b						
			Schedule A	(Forn	ո 990)	2021				
	Page 6 —									
Sche	dule A (Form 990) 2021				P	age 6				
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting C)rgan	izations							
1	Check here if the organization satisfied the Integral Part Test as a qualifying tri instructions. All other Type III non-functionally integrated supporting organizations.		must complete Sections A throu	ıgh E.						
	Section A - Adjusted Net Income	ı	(A) Prior Year		rent Yea onal)	r				
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								
	Section B - Minimum Asset Amount		(A) Prior Year		rent Yea onal)	r				
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1								
	Average monthly value of securities	1a								
	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								
e	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								

Minimum Asset Amount (add line 7 to line 6)

Oper	nai Inc - Full Filing- Nonprofit Explorer - ProPublica					12/24/2	23, 3:3
	Section C - Distributable Amount			Ī		Current Year	
1	Adjusted net income for prior year (from Section A, lin	ne 8. Column A)	1				
- 2	Enter 85% of line 1	ic of column ry	2				
	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				
6	Distributable Amount. Subtract line 5 from line 4, u temporary reduction (see instructions)	inless subject to emergency	6				
7	Check here if the current year is the organization instructions)	n's first as a non-functionally-	integrat	ed Type	III support	ing organization (see	
	,	——— Page 7 ————				Schedule A (Form 990)	2021
	edule A (Form 990) 2021	LEGG(VO) G			(sontine		Page 7
	Type III Non-Functionally Integrated	1 509(a)(3) Supporting (Organ	ization	s (continu		
Se	ction D - Distributions					Current Year	
1	Amounts paid to supported organizations to accomplish	exempt purposes			1		
2 in	Amounts paid to perform activity that directly furthers of	ations,	2				
	excess of income from activity						
3	Administrative expenses paid to accomplish exempt pur		3				
4	Amounts paid to acquire exempt-use assets				4		
5	Qualified set-aside amounts (prior IRS approval require	d - provide details in Part VI)			5		
6	Other distributions (describe in Part VI). See instruction	ns			6		
7	Total annual distributions. Add lines 1 through 6.				7		
8	Distributions to attentive supported organizations to wh details in Part VI). See instructions	nich the organization is respons	sive (<i>pro</i>	ovide	8		
9	Distributable amount for 2021 from Section C, line 6				9		
10	Line 8 amount divided by Line 9 amount				10		
	Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	Und	(ii) derdistr Pre-2	ibutions	(iii) Distributable Amount for 202	1
1	Distributable amount for 2021 from Section C, line 6						
	Underdistributions, if any, for years prior to 2021 (reasonable cause required <i>explain in Part VI</i>). See instructions.						
	Excess distributions carryover, if any, to 2021:						
	From 2016						
	From 2017						
	From 2018						
	From 2019						
	Total of lines 3a through e						
	Applied to underdistributions of prior years						
	Applied to 2021 distributable amount						
	Carryover from 2016 not applied (see instructions)						

j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.

4 Distributions for 2021 from Section D, line 7:

a Applied to underdistributions of prior years **b** Applied to 2021 distributable amount

c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to

בטבו, וו מווץ. סטטנז If the amount is gr		4a irom ime z. explain in Part VI .				
See instructions. 6 Remaining underdis lines 3h and 4b fro	m line 1. If the a	mount is greater				
than zero, explain 7 Excess distributio						
3j and 4c.						
8 Breakdown of line 7						
a Excess from 2017.						
b Excess from 2018.						
c Excess from 2019.						
d Excess from 2020.						
e Excess from 2021.				l	Sch	edule A (Form 990) (2021)
			Page 8 ———			
Schedule A (Form 990)	2021					Page 8
Section A, Part IV, Se	lines 1, 2, 3b, 3 ection D, lines 2 , lines 5, 6, and 8	c, 4b, 4c, 5a, 6, 9a, and 3; Part IV, Sect	lanations required by Part II, 9b, 9c, 11a, 11b, and 11c; Pi ion E, lines 1c, 2a, 2b, 3a and on E, lines 2, 5, and 6. Also co	art IV, Section B, lines I 3b; Part V, line 1; Par	1 and 2; t V, Sect	Part IV, Section C, line 1; tion B, line 1e; Part V
l		F	acts And Circumstances Te	st		
D. I. D. C.				- 1		
Return Refer	rence			Explanation		hedule A (Form 990) 2021
Additional Dat	ta					Return to Form
			Software ID: 210134	75		
		Sof	tware Version: 2021v4	.1		
efile Public Visual	Render 0	bjectId: 202243	3199349314989 - Subm	ission: 2022-11-1	5	TIN: 81-0861541
SCHEDULE D		Suppleme	ental Financial Sta	atements		OMB No. 1545-0047
(Form 990)						1 2021
			organization answered "Ye			ZUZ I
D	Par	: IV, line 6, 7, 8, 9	, 10, 11a, 11b, 11c, 11d, 11	le, 11f, 12a, or 12b.		Open to Public
Department of the Treasury Internal Revenue Service	▶ Go to	www.irs.gov/For	Attach to Form 990. rm990 for instructions and	the latest informatio	ın.	Inspection
Name of the organiz		<u> </u>				lentification number
OpenAI Inc	Lucion			p	noyer ic	icinemeation namber
				81-0	0861541	
			vised Funds or Other Si Yes" on Form 990, Part IV		ounts.	
Complete	o are organiz	2.3.7 4.13776164	(a) Donor advised		(b) Fun	ds and other accounts
1 Total number at e	nd of year					
2 Aggregate value o	of contributions to	(during year)				
3 Aggregate value o	of grants from (d	uring year)				
4 Aggregate value a	_					
5 Did the organizat	ion inform all do	nors and donor advi	L sors in writing that the assets exclusive legal control?		funds are	
	,	-	donor advisors in writing that		ed only f	Yes No

ervation Easements. ete if the organization answered "Y conservation easements held by the org	/es" on Form 990	_			
concentration encoments held by the era	cs off forth 550,	Part	IV, line 7.		
Jonsel vacion easements neighby the organic	anization (check all t	that a	ipply).		
ion of land for public use (e.g., recreation	on or education)		Preservation of an	histori	cally important land area
of natural habitat			Preservation of a	certifie	d historic structure
on of open space					
	a qualified conservat	tion c	ontribution in the fo	rm of a	a conservation
, ,					Held at the End of the Year
•					
		•	•		
in the National Register					
servation easements modified, transferi	red, released, exting	juisne	a, or terminated by	tne or	ganization during the
tes where property subject to conservat	ion easement is loca	ited 🕨	•		
				of viol	ations, Yes No
nteer hours devoted to monitoring, inspe	ecting, handling of v	iolatio	ons, and enforcing o	conserv	
enses incurred in monitoring, inspecting	g, handling of violation	ons, a	and enforcing conse	rvation	easements during the year
servation easement reported on line 2(o'0(h)(4)(B)(ii)?	d) above satisfy the	requir	rements of section 1	L70(h)(4)(B)(i) Yes No
and include, if applicable, the text of th	ne footnote to the org		•		•
				ner Si	milar Assets.
ition elected, as permitted under FASB A sures, or other similar assets held for pu	ASC 958, not to repo	rt in i ation,	ts revenue stateme or research in furth		
sures, or other similar assets held for pu					
•					> \$
					. • \$
ition received or held works of art, histor	rical treasures, or ot	her si	imilar assets for fina		
·	_				. b \$
uction Act Notice, see the Instruction	ons for Form 990.		Cat. No	. 5228	SD Schedule D (Form 990) 202
	———— Page 2				
	rage 2				
0) 2021					Page
	her records, check a	ny of	the following that a	ire a si	gnificant use of its collection
* * * * *	d		Loan or exchange r	orogran	ns
	e			_	
. 33341 311					
tion for future generations					
stiprise in the representation of the state	the last day of the tax year. of conservation easements	s 2a through 2d if the organization held a qualified conservation last day of the tax year. of conservation easements	s 2a through 2d if the organization held a qualified conservation of the last day of the tax year. of conservation easements	s 2a through 2d if the organization held a qualified conservation contribution in the for the last day of the tax year. of conservation easements processor conservation easements processor conservation easements processor conservation easements on a certified historic structure included in (a) processor conservation easements included in (c) acquired after 7/25/06, and not on a historic in the National Register processor conservation easements modified, transferred, released, extinguished, or terminated by the subject of the conservation easement is located processor included in monitoring regarding the periodic monitoring, inspection, handling ent of the conservation easements it holds? processor incurred in monitoring, inspecting, handling of violations, and enforcing conservation easement reported on line 2(d) above satisfy the requirements of section : 270(h)(4)(B)(ii)? processor incurred in monitoring, inspecting, handling of violations, and enforcing conservation easement reported on line 2(d) above satisfy the requirements of section : 270(h)(4)(B)(iii)? processor incurred in monitoring, inspecting, handling of violations, and enforcing conservation easement reported on line 2(d) above satisfy the requirements of section : 270(h)(4)(B)(iii)? processor incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements in its revenue and expert and include, if applicable, the text of the footnote to the organization's financial station's financial station's processor in first processor in fi	sa 2a through 2d if the organization held a qualified conservation contribution in the form of the last day of the tax year. of conservation easements. servation easements

	Part X	III.									
5		g the year, did the org s to be sold to raise fur								☐ Ye	s 🗌 No
Par	t IV	Escrow and Cust Complete if the or X, line 21.			" on Fo	rm 990, Part IV,	line 9, d	or report	ed an amour	nt on	Form 990, Part
1a		organization an agent ed on Form 990, Part								Ye	s 🗌 No
b	If "Ye	s," explain the arrange	ement in Part XIII	and compl	ete the f	ollowing table:			An	nount	
C	Begin	ning balance						1c			
d	Additi	ons during the year .						1d			
e	Distrib	outions during the year	r					1e			
f	Ending	g balance						1f			
2a	Did th	e organization include	an amount on Fo	orm 990, Pa	rt X, line	21, for escrow or o	custodial	account li	ability?	_ Ye	s No
b	If "Yes	s," explain the arrange	ement in Part XIII	. Check her	e if the e	xplanation has bee	n provid	ed in Part	XIII		
Par	t V	Endowment Fund			_						
		Complete if the or	ganization ansv	vered "Yes (a) Curre		rm 990, Part IV, (b) Prior year		years back	(d) Three year	rs back	(e) Four years back
1a [Beainni	ing of year balance .		(a) Curre	iit yeai	(b) Filol year	(C) TWO	years back	(u) Tillee year	S Dack	(e) Four years back
	-	utions									
c ſ	Net inv	estment earnings, gair	ns, and losses								
d (Grants	or scholarships									
		expenditures for facilition	es								
f /	Adminis	strative expenses .									
g E	End of	year balance									
2 a	Provid Board	le the estimated perce designated or quasi-e	ntage of the curre	ent year end	d balance	e (line 1g, column (a)) held	as:			
b		anent endowment 🕨	*********								
С	Term	endowment 🕨									
	The po	ercentages on lines 2a	, 2b, and 2c shou	ıld equal 10	0%.						
3а	organ	nere endowment funds ization by: nrelated organizations	·	ssion of the	organiza	tion that are held a	nd admi	nistered fo	or the	3	Yes No
b	(ii) R	elated organizations s" on 3a(ii), are the re			required	on Schedule R?				3	a(ii)
4	Descri	ibe in Part XIII the inte	ended uses of the	organizatio	n's endo	wment funds.					<u> </u>
Par	t VI	Land, Buildings,									
	Doccri	Complete if the or ption of property	ganization ansv (a) Cost or otl			rm 990, Part IV, t or other basis (other)			orm 990, Par		ne 10. d) Book value
	Descrip	ption of property	(investme		(b) cos	tor other basis (other)	(6)	cumulatea	асргсскаског		a) book value
1a l	and										
b E	Building	gs									
c l	_easeh	old improvements				178,18	0		77,172		101,008
		ent				2,34			2,347		
					000 0	5,42			1,599		3,826
lota	. Add I	ines 1a through 1e. (C	olumn (a) must e	equal Form	990, Par	t X, column (B), lin	e 10(c).)		▶ Caba	dula F	104,834
									Scne	auie L) (Form 990) 2021
						Page 3 ———					
Sched	lule D	(Form 990) 2021									Page 3
Part	VII	Investments - Or Complete if the or		_	" on Fo	rm 990, Part IV,	line 11l	o.See Fo	rm 990, Part	X, lin	

(a) Description of security or category (including name of security)	(b) Book value		(c) Metho t or end-of-	d of valuation: -year market value
(1) Financial derivatives				
(A)				
(B)				
(C)	†			
(D)	†			
(E)				
(F)				
(G)				
(H)				
Total. (Column (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, I	Part IV,	line 11c. See Fo	orm 990,	Part X, line 13.
(a) Description of investment		(b) Book value	(c) Method of valuation: r end-of-year market value
(1)				,
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)	۰			
Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, P	art IV,	line 11d. See Fo	orm 990, F	Part X, line 15.
(a) Description (1)Receivable from Affiliate				(b) Book value 2,189,387
(1)				,,
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
				<u> </u>

Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	▶	2,189,38
Part			
	Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.See F	orm 990	
1.	(a) Description of liability		(b) Book value
(1) Fede	eral income taxes		
Total (C	olumn (b) must equal Form 990, Part X, col.(B) line 25.)	-	
	ty for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial	statement	ts that reports the
	tion's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote h		
	· · · · · · · · · · · · · · · · · · ·		dule D (Form 990) 202
	Page 4		
Schedule	D (Form 990) 2021		Page
Part 3	The state of the s	Return	•
1 To	Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a. Ital revenue, gains, and other support per audited financial statements	1	_
	nounts included on line 1 but not on Form 990, Part VIII, line 12:	F-	
	et unrealized gains (losses) on investments		
	onated services and use of facilities		
	. , ,		
	ther (Describe in Part XIII.)	ا _م ا	
	Id lines 2a through 2d	2e	
	ubtract line 2e from line 1	3	
	nounts included on Form 990, Part VIII, line 12, but not on line 1:		
	vestment expenses not included on Form 990, Part VIII, line 7b . 4a		
	ther (Describe in Part XIII.)	→ .	
	dd lines 4a and 4b	4c	
	tal revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	
Part X	Reconciliation of Expenses per Audited Financial Statements With Expenses per Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.	r Retur	'n.
1 To	ital expenses and losses per audited financial statements	1	
	nounts included on line 1 but not on Form 990, Part IX, line 25:		
	onated services and use of facilities		
	ior year adjustments	\dashv	
	ther losses	_	
		_	
	,		
	dd lines 2a through 2d	2e	
	ubtract line 2e from line 1	3	
4 Ar	nounts included on Form 990, Part IX, line 25, but not on line 1:		1

Investment evinences not included on Form 000 Part VIII line 7h

Additional Data

a investment expenses not included on Form 550, re	are viii, mie 75		
b Other (Describe in Part XIII.)		4b	7
c Add lines 4a and 4b	4c		
5 Total expenses. Add lines 3 and 4c. (This must equ	ual Form 990, Part I, line 1	3.)	5
Part XIII Supplemental Information			
Provide the descriptions required for Part II, lines 3, 5, 8 XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also			rt V, line 4; Part X, line 2; Part
Return Reference		Explanation	
Part X : FIN48 Footnote	entity under Internal Reve 23701(d). The Organization December 31, 2021, the O	nue Codes 501(c)(3) and Califo n has evaluated its current tax rganization does not have any	since the Organization is a tax-exemp rnia Revenue and Taxation Code position and has concluded that as of uncertain tax positions for which a res come arising from website activity subj
			Schedule D (Form 990) 2021

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Software ID: 21013475 **Software Version:** 2021v4.1

TIN: 81-0861541

efile Public Visual Render ObjectId: 202243199349314989 - Submission: 2022-11-15 Note: To capture the full content of this document, please select landscape mode (11" $exttt{x}$ 8.5") when printing. Schedule I

Grants and Other Assistance to Organizations,

OMB No. 1545-0047 0004

(Form 990) Department of the Treasury			Governments amplete if the organizat		in the United In Form 990, Part IV	d States , line 21 or 22.			2021 Open to Public Inspection
Internal Revenue Service Name of the organization OpenAI Inc								Employer identifi	cation number
<u> </u>	Informatio	on on Grants	and Assistance					81-0861541	
			stantiate the amount of the	ne grants or assistance, t	:he grantees' eligibility	for the grants or a	ssistance, and		
		3	or assistance? es for monitoring the use						🗌 Yes 💟 N
Part II Grants and	d Other Assi	istance to Dom	estic Organizations an	d Domestic Governme		ganization answere	ed "Yes" on For	m 990, Part IV, line	e 21, for any recipient
(a) Name and addr organization or government	ress of	(b) EIN	can be duplicated if addit (c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non- cash assistance	(f) Method of val (book, FMV, app other)		Description of neash assistance	(h) Purpose of grant or assistance
(1) Open Research La 469 9th St Second FL Oakland, CA 94607		84-4621271	501(c)(3)	75,000	0				Research Support
	er of section 5	501(c)(3) and go	vernment organizations I	listed in the line 1 table .				•	1
			d in the line 1 table					▶	0
For Paperwork Reduction	n Act Notice, s	ee the Instruction	ns for Form 990.		Cat. No. 50055	P		Sci	nedule I (Form 990) 2021
			Page 2						
Schedule I (Form 990) 2									Page 2
Part III Grants and Part III car	d Other Assi n be duplicate	istance to Dome ed if additional sp	estic Individuals. Compoace is needed.	olete if the organization a	answered "Yes" on Forr	n 990, Part IV, line	22.		
(a) Type of gran	t or assistanc	e	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of val FMV, appraisa		(f) Description	of noncash assistance
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
Part IV Suppl	lemental I	nformation. P	rovide the information	required in Part I, lin	ne 2; Part III, colum	ın (b); and any o	ther addition	al information.	
Return Reference		Explanation						Sched	ule I (Form 990) 2021
Additional Dat	ta								Return to Form
			Software ID						
			Software Version	: 2021v4.1					
efile Public Visual	Render	ObjectId: 20	0224319934931498	9 - Submission: 20	22-11-15	TIN: 81-0861	541		
Schedule J			ompensation I		- •	OMB No. 1545-0			
(Form 990)	Fe		ers, Directors, Trustee Compensated En	s, Key Employees, and	Highest	2024			

Compensated Employees

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information. ZUZI **Open to Public** Department of the Treasury Internal Revenue Service Name of the organization Employer identification number OpenAI Inc 81-0861541 Part I **Questions Regarding Compensation** Yes No Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990. Part VII. Section A. line 1a. Complete Part III to provide any relevant information regarding these items.

				ĺ		1
	First-class or charter travel		Housing allowance or residence for personal use			İ
	Travel for companions		Payments for business use of personal residence			
	Tax idemnification and gross-up payments		Health or social club dues or initiation fees			
	Discretionary spending account		Personal services (e.g., maid, chauffeur, chef)			İ
b	If any of the boxes on Line 1a are checked, did the organiz reimbursement or provision of all of the expenses describe			1b		
	Did the organization require substantiation prior to reimbur directors, trustees, officers, including the CEO/Executive D			2	Yes	
3	Indicate which, if any, of the following the filing organizatio organization's CEO/Executive Director. Check all that apply used by a related organization to establish compensation o	ı. Do	not check any boxes for methods			
	✓ Compensation committee	~	Written employment contract			İ
	Independent compensation consultant	V	Compensation survey or study			
	Form 990 of other organizations	~	Approval by the board or compensation committee			İ
ı	During the year, did any person listed on Form 990, Part V related organization:	ΊΙ, S	ection A, line 1a, with respect to the filing organization or a			
а	Receive a severance payment or change-of-control paymer	nt? .		4a		No
b	Participate in, or receive payment from, a supplemental no			4b		No
c	Participate in, or receive payment from, an equity-based co			4c		No
	If "Yes" to any of lines 4a-c, list the persons and provide the	пе ар	plicable amounts for each item in Part III.			
5	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizate For persons listed on Form 990, Part VII, Section A, line 1a compensation contingent on the revenues of:					
а	The organization?			5a		No
b	Any related organization?			5b		No
	If "Yes," on line 5a or 5b, describe in Part III.					İ
•	For persons listed on Form 990, Part VII, Section A, line 1a compensation contingent on the net earnings of:	a, did	the organization pay or accrue any			
а	The organization?			6a		No
b	Any related organization?			6b		No
-	If "Yes," on line 6a or 6b, describe in Part III.					
-		hib e				١
	For persons listed on Form 990, Part VII, Section A, line 1a payments not described in lines 5 and 6? If "Yes," describe		art III	7		No
,	payments not described in lines 5 and 6? If "Yes," describe Were any amounts reported on Form 990, Part VII, paid or subject to the initial contract exception described in Regula	in Paraccu ations	ured pursuant to a contract that was s section 53.4958-4(a)(3)? If "Yes," describe	7		No
,	payments not described in lines 5 and 6? If "Yes," describe Were any amounts reported on Form 990, Part VII, paid or	in Paraccu ations	ured pursuant to a contract that was s section 53.4958-4(a)(3)? If "Yes," describe	8		
7 8	payments not described in lines 5 and 6? If "Yes," describe Were any amounts reported on Form 990, Part VII, paid or subject to the initial contract exception described in Regula	in Paraccuations	ured pursuant to a contract that was section 53.4958-4(a)(3)? If "Yes," describe			No

Page 2 —

Schedule J (Form 990) 2021

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 are not 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, 1099-MISC compensation, (C) Retirement (D) Nontaxable (E) Total of columns (A) Name and Title **(F)** Compensation in and/or 1099-NEC and other (B)(i)-(D) (i) Base (ii) (iii) Other deferred column (B) compensation Bonus & incentive reportable compensation compensation deferred on prior Form 990 compensation 1 Chris Clark 50,000 (i) 2,499 52,499 (ii) 310,600 --------9,593 320,193 ----2 David Lansky (i) General Counsel (ii) ----------------261,662 12,233 273,895 3 Ilya Sutskever Research Dir. (i) _ _ _ _ _ _ _ _ . _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ (ii) --------278,609 16,338 294,947 4 Reiichiro Nakano (i) 196,272 14,383 210,655 Technical Staff (ii) 18.375 19,740 1,365

Schedule J (Form 990) 2021

Page 3

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

Return Reference Explanation

Schedule J (Form 990) 2021

Additional Data

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TIN: 81-0861541

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

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 990-EZ.

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

OMB No. 1545-0047

Open to Public

Name of the organization

OpenAI Inc

Employer identification number

81-0861541

Return Reference	Explanation
Form 990, Part VI, Line 11b: Form 990 Review Process	The 990 will be reviewed by OpenAl's accounting team with the Secretary and tax return preparer, and the Secretary will then present it to the board or their designee.
Form 990, Part VI, Line 12c: Explanation of Monitoring and Enforcement of Conflicts	The Secretary reminds board members and officers annually of the policy and answers any questions the board or officers may have.
Form 990, Part VI, Line 15a: Compensation Review & Approval Process - CEO, Top Management	Determined by a committee of disinterested Board members using comparability data
Form 990,	Determined by a committee of disinterested Board members using comparability data

Part VI, Line 15b: Compensation Review and Approval Process for Officers and Key Employees	
Form 990, Part VI, Line 19: Other Organization Documents Publicly Available	Documents available upon request.
Part VI, Section B, Line 16.a	The organization does not have a written joint venture policy with its controlled partnership, OpenAI, LP (the "Partnership"), but took extensive steps to safeguard its exempt status, including maintaining control of the Partnership (through control of its general partner) to ensure that the Partnership furthers the organizations exempt purposes, requiring the Partnership to have terms in its partnership agreement to give priority to exempt purposes over maximizing profits for the other participants, preventing the Partnership from engaging in activities that would jeopardize the organization's exemption, and requiring all contracts entered into with the organization to be on terms that are at arm's length or more favorable to the organization.

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

Cat. No. 51056K

Schedule O (Form 990) 2021

Additional Data Return to Form Software ID: 21013475 **Software Version:** 2021v4.1 efile Public Visual Render ObjectId: 202243199349314989 - Submission: 2022-11-15 TIN: 81-0861541 OMB No. 1545-0047 **SCHEDULE R Related Organizations and Unrelated Partnerships** (Form 990) Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information. **Open to Public** Department of the Treasury Inspection Internal Revenue Service Name of the organization OpenAI Inc **Employer identification number** 81-0861541 Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33. (a)
Name, address, and EIN (if applicable) of disregarded entity (c) Legal domicile (state or foreign country) (d) Total income (e) End-of-year assets (b) (f) Direct controlling entity Primary activity (1) OpenAI GP LLC 3180 18th St Suite 100 San Francisco, CA 94110 OpenAI Inc Research and Technology CA Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year. (c) Legal domicile (state or foreign country) (e)
Public charity status
(if section 501(c)(3)) (f) Direct controlling entity (g) Section 512(b)(13) (a)
Name, address, and EIN of related organization (b) Primary activity (d) Exempt Code section controlled entity? Yes No

		1		1	1	I		1			ı			ı	ı
For Paperwork Reduction Act Notice, see the Instru	ctions for Form 99	0.		Ca	. No. 50135Y	,		ı			Schedule	R (Foi	rm 99	0) 20	21
	Page 2	2													
Schedule R (Form 990) 2021														Page	2
Part III Identification of Related Organization one or more related organizations treat					e organizatio	on ans	swered "Ye	es" on For	m 990), Part	IV, line 34	, beca	ause	it had	
(a) Name, address, and EIN of related organization		(b) Primary activity	(c) Legal domicile	(d) Direct controlling	(e) Predomir			(g) Share of end-of-year assets	(h) Disproprtionate allocations?		amount in box 20 of Schedule K-1	managing partner?		(k) Percen owner	tage
related organization			(state or	entity	unrelate excluded fro	income(related, unrelated, excluded from tax								owner	SIIIÞ
			foreign country)		under sec 512-51				V		(Form 1065)	V	N-		
(1) OpenAI LP		Research and Technology	DE	OpenAI GP l	LC				Yes	No No		Yes	No		
3180 18th St Suite 100 San Francisco, CA 94110 83-1960637		recimology													
83-1400057															
Part IV Identification of Related Organizat							zation ans	swered "Ye	es" on	Form	990, Part I	V, lin	e 34		
because it had one or more related org (a) Name, address, and EIN of	(b) Primary activity	as a corporat	(c) Legal		(d) Direct controllin		(e) e of entity	(f) Share of total	al Sha	(g) re of end	d-of- Pero	(h) entage		(i) Section !) 512(h)
related organization	Timary desirtey	(stat	domicile (state or foreign		entity	(C corp, S corp, or trust)	income	year assets		owr	ownership		13) con entit	trolled ty?	
(1)OpenAI LLC	Research and Technolo		DE		PENAI LP	LLC -	C Corp							Yes	No No
3180 18th St Suite 100 San Francisco, CA 94110					DPENAL LP										
0E 2002701					PPENAI LP										
85-3082781					DPENAL LP										
85-3082781					PENAI LP										
85-3082781					PENAI LP										
85-3082781					PENAL LY										
85-3082781					PENAL LY										
85-3082781					PENAL LY										
85-3082781					PENAL LY										
85-3082781					PENALLY						Schedule	R (Fol	99 mm	0) 20	21
85-3082781	Page 3	3			PENAL LY						Schedule	R (Foi	rm 99	0) 20:	21
Schedule R (Form 990) 2021			ation on			2000	Part IV	line 24, 2		26	Schedule	R (For		0) 20 .	
85-3082781	ations. Complete	if the organiza	ation ar	iswered "		n 990,	, Part IV,	line 34, 3!	55b, or	36.	Schedule	R (Foi		Page	
Schedule R (Form 990) 2021 Part V Transactions With Related Organiz: Note. Complete line 1 if any entity is listed in Parts 1 During the tax year, did the organization engage in a	ations. Complete s II, III, or IV of this any of the following to	if the organiza schedule. ransactions with	one or	more relate	es" on Forn	ns liste	ed in Parts 1	II-IV?			Schedule			Page /es	e 3
Schedule R (Form 990) 2021 Part V Transactions With Related Organiz: Note. Complete line 1 if any entity is listed in Parts 1 During the tax year, did the organization engage in a a Receipt of (i) interest, (ii) annuities, (iii) royalties b Gift, grant, or capital contribution to related organ	ations. Complete s II, III, or IV of this any of the following to to, or (iv) rent from a ization(s)	if the organiza schedule. ransactions with controlled entit	one or	more relate	es" on Forn d organizatio	ns liste	ed in Parts 1	II-IV?			Schedule		1a 1b	Page /es	No No No
Schedule R (Form 990) 2021 Part V Transactions With Related Organiz: Note. Complete line 1 if any entity is listed in Parts 1 During the tax year, did the organization engage in a Receipt of (i) interest, (ii) annuities, (iii) royalties	ations. Complete s II, III, or IV of this any of the following to to, or (iv) rent from a ization(s) anization(s)	if the organiza schedule. ransactions with controlled entit	one or	more relate	es" on Forn of organization of the control of the c	ns liste	ed in Parts I	II-IV? 			Schedule I		1a	Page	No No
Schedule R (Form 990) 2021 Part V Transactions With Related Organiz: Note. Complete line 1 if any entity is listed in Parts 1 During the tax year, did the organization engage in a a Receipt of (i) interest, (ii) annuities, (iii) royalties b Gift, grant, or capital contribution to related organ c Gift, grant, or capital contribution from related org	ations. Complete s II, III, or IV of this any of the following to to, or (iv) rent from a ization(s) anization(s) ation(s)	if the organiza schedule. ransactions with controlled entit	one or	more relate	es" on Forn of organization of the control of the c	ns liste	ed in Parts l	II-IV? 			Schedule		1a 1b	Page	No No No No

	Sinderial non-related digametation(s)	ı	ı	ı
g	Sale of assets to related organization(s)	1 g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		No
	Performance of services or membership or fundraising solicitations for related organization(s)	11		No
n	n Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
0	Sharing of paid employees with related organization(s)	10	Yes	
р	Reimbursement paid to related organization(s) for expenses	1р		No
q	Reimbursement paid by related organization(s) for expenses	1q	Yes	
r	Other transfer of cash or property to related organization(s)	1r		No
s	Other transfer of cash or property from related organization(s)	1s		No
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.			

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)OpenAI LP	n	3,593,788	FMV
(2)OpenAI LP	0	211,009	FMV
(3)OpenAI LP	q	228,827	FMV
	·		

Schedule R (Form 990) 2021

Schedule R (Form 990) 2021 Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37. Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from	section 501(c)(3) organizations?		(f) Share of total income (g) Share of end-of-ye assets		(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1	managing partner?		(k) Percentage ownership
		country)	tax under sections 512- 514)	Yes	No			Yes	No	(Form 1065)	Yes	No	

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Additional Data

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