

Baby List Independent Contractor Agreement

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|---|
| Contractor Name ("Contractor"): The Speedshop KK |
| Business Address: 253-0021 1-1-30-1 Hamatake, Chigasaki-shi, Kanagawa Prefecture, Japan |
| Telephone: +88-090-8416-1631 |
| Email: nate.berkopec@speedshop.co |

EFFECTIVE DATE: 5/21/2024 ("Effective Date"), or if left blank, the latter of the two signature dates below.

This Baby List Independent Contractor Agreement ("Agreement") between **Baby List, Inc.**, a Delaware corporation, located at 1900 Powell St, Ste 150 Emeryville, CA 94608 ("Baby List"), and Contractor sets forth the terms governing Contractor's provision of services to Baby List as further set forth below ("Services").

1. **Services and Payment.** Contractor will provide Services as specified in a mutually executed Statement of Work issued under this Agreement ("SOW"). Baby List will pay Contractor only the amounts and by the method specified in each SOW. Contractor acknowledges and agrees that the Payment Terms have either been set by Contractor or negotiated between Contractor and Baby List.
2. **Term.** This Agreement takes effect on the Effective Date and continues unless terminated as specified below. Baby List may terminate this Agreement or any SOWs any time, with or without cause, by providing Contractor with ten (10) days written notice. Termination is effective immediately unless otherwise specified in the termination notice. Contractor may terminate this Agreement at the later of: (a) acceptance by Baby List of all Services in a SOW; or (b) ten (10) days after Contractor provides Baby List written notice. Termination of the Agreement also terminates all then-outstanding SOWs, but Baby List will pay any fees previously accrued for Services performed as set forth in this Agreement and any applicable SOW.
3. **Right to Deliverables.** "Deliverables" means any materials (inventions, trade secrets, images, written works, photographs, etc.) provided by Contractor to Baby List during the course of performing Services. Baby List owns all Deliverables created, conceived, prepared, made, discovered, or produced by Contractor and any of its employees or agents that are provided to Baby List pursuant to a SOW.
 - a. **Work Made for Hire.** The Deliverables will be considered "works made for hire" to the extent permitted by applicable law and Baby List will retain all copyright, patent, trade secret, trademark, and any other intellectual property or proprietary rights ("Intellectual Property Rights") in the Deliverables.
 - b. If any of the Deliverables do not qualify as works made for hire, Contractor assigns to Baby List all right, title, and interest and all Intellectual Property Rights in such Deliverables and all extensions and renewals thereof. If requested by Baby List, Contractor will execute a written assignment of such rights to Baby List and any other documents necessary for Baby List to establish or protect its Intellectual Property Rights. If Contractor fails to do so, Baby List is hereby granted the power and interest to act as Contractor's attorney-in-fact to execute such documents. Contractor will not assert, and otherwise waives, any "moral rights" in the Deliverables and assigns to Baby List any "moral rights" in the Deliverables.

- c. If Contractor incorporates any invention, improvement, development, concept, discovery, or other proprietary information in which Contractor has an interest not covered in this agreement ("Pre-existing Property") into any Deliverable: (i) Contractor will promptly identify such Pre-existing Property to Baby List prior to incorporating it into any Deliverable; and (ii) Contractor grants Baby List a nonexclusive, fully paid-up, royalty-free, assumable, perpetual, worldwide license, with right to transfer and to sublicense, to practice and exploit such invention and to make, have made, copy, modify, make derivative works of, use, sell, import, and otherwise distribute under all applicable intellectual properties without restriction of any kind.
- d. Contractor will not incorporate any proprietary information owned by any third party into any Deliverables without Baby List's prior written permission.

4. Confidentiality.

- a. Confidential Information. Contractor agrees that all information, data, and material it obtains from Baby List in connection with providing the Services, including the Deliverables, will be "Confidential Information" and the sole property of Baby List. Contractor will use Confidential Information solely for the purposes of providing the Services under this Agreement and any SOW. Contractor will not disclose or make Confidential Information available to any third party, except as specifically authorized by Baby List in writing. Unless authorized by Baby List, Contractor agrees not to make any copies of Confidential Information.
- b. Confidential Information does not include information that: (i) was known to Contractor without restriction before receipt from Baby List; (ii) is publicly available through no fault of Contractor; (iii) is rightfully received by Contractor from a third party without a duty of confidentiality; or (iv) is independently developed by Contractor without reference to any Confidential Information. Contractor may disclose Confidential Information when compelled to do so by law if it provides reasonable prior notice to Baby List.

5. Independent Contractor. Contractor represents and warrants that Contractor will provide Services to Baby List as an independent contractor. Contractor is free from the control and direction of Baby List in performing the Services. Contractor will determine the method, details, and means of performing the Services. Contractor is responsible for providing any and all equipment, tools, or vehicles required to perform the Services. Outside of project completion deadlines and occasional project meetings, Contractor has the ability to set their own hours and work location.

- a. No Benefits. Contractor will not be entitled to any compensation or benefits accorded to Baby List employees, waives any right to them, and promises never to claim them.
- b. Tax Withholdings. Contractor will comply with all tax laws, including tax-withholding requirements.
- c. Worker's Compensation. Contractor will not be entitled to worker's compensation insurance coverage or benefits from Baby List.

6. Representations and Warranties.

- a. The Services will be of professional quality and performed consistently with generally accepted industry standards.
- b. Contractor is duly licensed (as applicable) and has the qualifications, the experience, and the ability to properly perform the Services. If Contractor works in a jurisdiction that requires a business license or tax registration, Contractor warrants that (i) they maintain a business license or business tax registration and (ii) they will

continue to maintain such licenses and/or permits for the duration of the term of this Agreement.

- c. Contractor is customarily engaged in an independently established trade, occupation, or business of the same nature of the Services performed for Baby List and holds itself out as available to perform such work for other clients.
- d. The Services are outside the usual course of Baby List's business.
- e. There exists no actual or potential conflict of interest concerning the Services.
- f. Contractor's performance under this Agreement does not require the breach of any agreement or obligation to keep in confidence the proprietary information of another party.
- g. Contractor will not bring to Baby List or use in providing the Services any materials or documents of another party considered confidential or proprietary without the written authorization of such party and Baby List.
- h. Contractor has not and will not grant any rights or licenses to any intellectual property or technology that would conflict with Contractor's obligations under this Agreement.
- i. Contractor will not infringe upon any copyright, patent, trade secret, or other property right of any former client, employer, or third party in the performance of the Services.
- j. Contractor will comply with all applicable laws and regulations.
- k. Nothing in this Agreement prevents Contractor from providing services to other clients or customers during the term of this Agreement.

7. Acceptance of Services. Baby List will accept or reject the Services or any Deliverables in accordance with the acceptance criteria set forth in the applicable SOW. If there is no acceptance criteria set forth in the SOW, then the Services or Deliverables must be accepted by the Baby List's CEO. Such acceptance will not be unreasonably withheld. If the Services or the Deliverables do not meet the warranties or criteria of this Agreement or an SOW, Baby List may: (a) require Contractor to correct (at no cost to Baby List) any defective or nonconforming item; or (b) correct the defective or nonconforming item itself and charge Contractor for the cost of such correction.

8. Indemnification. Contractor will defend and indemnify Baby List, its officers, directors, and employees from any claims and liabilities ("Claims"): (i) related to any third party claim that the Services or any Deliverables infringe or misappropriate any third-party Intellectual Property Rights; (ii) arising from Contractor's breach of warranty, negligence, willful misconduct, fraud, misrepresentation, or violation of law; (iii) arising from any breach of Section 4 ("Confidentiality") by Contractor or anyone acting on Contractor's behalf; and (iv) arising from any property damage, personal injury or death related to performance of the Services.

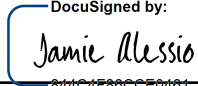
9. Limitation of Liability. EXCEPT FOR INFRINGEMENT OR MISAPPROPRIATION OF INTELLECTUAL PROPERTY RIGHTS, BREACHES OF OBLIGATIONS UNDER SECTION 4 ("CONFIDENTIALITY"), OR OBLIGATIONS UNDER SECTION 8 ("INDEMNIFICATION"):

- a. NEITHER PARTY WILL BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES; AND
- b. NEITHER PARTY'S LIABILITY ARISING OUT OF THIS AGREEMENT WILL EXCEED THE AMOUNT ACTUALLY PAID OR PAYABLE TO CONTRACTOR UNDER THIS AGREEMENT.

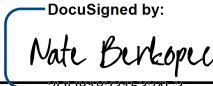
10. General

- a. Notices. All notices must be in writing and will be deemed given (a) when verified by written receipt if sent by personal courier, overnight courier, or mail; or (b) when verified by automated receipt or electronic logs if sent by facsimile or email.
- b. Amendments. Any amendment must be in writing and expressly state it is amending this Agreement.
- c. No Waiver. Failure to enforce any term will not constitute a waiver.
- d. Assignments. Neither party may assign or transfer any part of this Agreement without the written consent of the other party. Any attempt to transfer or assign this Agreement is void.
- e. Severability. If any provision is found unenforceable, it and any related provisions will be interpreted to best accomplish the unenforceable provision's essential purpose.
- f. Survivability. The obligations in Sections 3, 4, 6, 8, 9, and 12 will survive any expiration or termination of this Agreement.
- g. No Agency. The Contractor is an independent contractor, and this Agreement does not create an agency, partnership, or joint venture.
- h. No Third-Party Beneficiaries. There are no third-party beneficiaries to this Agreement.
- i. Governing Law. This Agreement is governed by California law, excluding California's conflict of law rules.
- j. Counterparts. This Agreement may be executed in counterparts, which together will constitute one instrument.
- k. Force Majeure. Neither party will be liable for failure or delay in performance to the extent caused by circumstances beyond its reasonable control, including without limitation, natural or manmade disasters, pandemics, acts of war, government shutdowns, and essential services suspension.
- l. Entire Agreement. This Agreement, including any SOWs, constitutes the entire agreement between the parties and supersedes all previous or contemporaneous agreements between the parties, relating to its subject matter, and any change to its terms must be in writing and signed by the parties.

The parties execute this Agreement by persons duly authorized as of the Effective Date set forth above.

Baby List, Inc.Name: Jamie AlessioSignature: 
641C4786CCE0401...Title: Senior Engineering Manager

5/20/2024

ContractorName: Nate BerkopecSignature: 
2DD8182315324E3...Owner
Title: _____

5/21/2024

STATEMENT OF WORK ("SOW") No. ¹_____

This Statement of Work ("SOW") is entered into between Baby List, Inc. ("Baby List"), a Delaware corporation, located at 1900 Powell St, Ste 150 Emeryville, CA 94608, and

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|---|
| Contractor Name ("Contractor"): The Speedshop KK |
| Business Address: 253-0021 1-1-30-1 Hamatake, Chigasaki-shi, Kanagawa Prefecture |
| Telephone: +88-090-8416-1631 |
| Email: nate.berkopec@speedshop.co |

and is effective as of 5/21/2024 ("SOW Effective Date").

This SOW is governed by, incorporated into, and made part of the Baby List Independent Contractor Agreement, executed between the parties on 5/21/2024 (the "ICA"). The terms of this SOW are limited to the scope of this SOW and will not be applicable to any other SOWs. This SOW and the ICA represent the entire agreement and understanding between the parties relating to the subject matter hereof and supersede all prior and contemporaneous representations, discussions, negotiations, and agreements, whether written or oral.

1. **Services.** Contractor agrees to perform services for Baby List as described below (the "Services"):

Four week audit to assess the performance of the Babylist Ruby on Rails web application and related infrastructure.

Areas of focus, not limited to:

- * RSpec performance
- * Assessment of Largest Contentful Paint time for key customer-facing pages
- * Assessment of AWS+Kubernetes configuration for Ruby on Rails application
- * Systemic performance issues related to Ruby on Rails configuration
- * Connection pooling configuration (Redis, MySQL, Memcached)
- * Puma web server configuration tuning

2. **Deliverables.** “Deliverables” means any materials (inventions, written works, photographs, etc.) provided by Contractor to Baby List during the course of performing Services. Deliverables delivered to Baby List by Contractor will be as described below:

Deliverables

- * Written report with findings and actionable recommendations from the performance audit
- * One hour presentation to the Babylist Engineering team on a topic relevant to the audit findings. The presentation will be scheduled Monday-Friday at 1pm or later Pacific time.

3. **Performance and Acceptance Criteria.** The parties agree that the Services and Deliverables will meet the acceptance criteria as described below:

- * Babylist will provide contractor with sufficient access to Production systems to gather relevant performance information
- * Contractor to provide a written report similar in quality and depth to "tunewikiEdu" sample report provided by contractor for customer review
- * 1 hour presentation to the engineering team scheduled at an agreed upon time to occur Monday-Friday at 1pm or later Pacific time

4. **Compensation.**
- a. Billing Rate. Contractor will bill Services at a rate of \$20,000 fixed project rate.
 - b. Maximum Payment Amount. Notwithstanding anything else in the Agreement to the contrary and unless otherwise agreed upon in writing by Baby List, BabyList's maximum liability for all Services under this SOW will not exceed \$ 20,000.
 - c. Payment Terms.

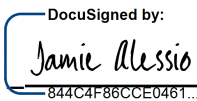
| Deliverable or Goal | Deadline | Amount Payable Upon Acceptance/Completion |
|--|-----------|---|
| Start of application performance assessment | 9/19/2024 | \$10,000 USD |
| Delivery of written report/1 hour presentation | 9/13/2024 | \$10,000 USD |
| | | |
| | | |
| | | |

- d. Expenses. Contractor is not authorized to incur any expenses on behalf of Baby List without prior approval by Baby List. Expenses will only be approved if such expenses are reasonable and necessary to provide the Services and are accompanied by such documentation Baby List may request establishing the type, amount, payment, and purpose for such expense. Expenses more than \$250 must be approved in writing by Baby List's CEO.
- e. Invoicing. Contractor will be provided and must complete the Babylist Vendor Onboarding Form and sign a W9 (US) or W8 (International). Invoices should be Net 30, and sent to accounting@babylist.com in USD. Payments are issued on Wednesdays prior to the date due via ACH.

The parties execute this Statement of Work by persons duly authorized as of the SOW Effective Date set forth above.

Baby List, Inc.

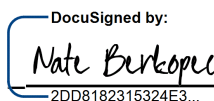
Name: Jamie Alessio

Signature:  844C4F86CCE0461...

Date: 5/20/2024

Contractor

Name: Nate Berkopec

Signature:  2DD8182315324E3...

Date: 5/21/2024



Independent Contractor IT and People Onboarding Information

First and Last Name: Nate Berkopec

Pronouns: he/him

Agency or Vendor Name, if different: The Speedshop KK

Personal email: me@nateberkopec.com

Personal phone number: 917-474-6073

Personal mailing address: 1351 Discovery Drive
Prescott AZ 86305

Title/Type of work they'll be doing: Performance audit of our Ruby on Rails application code from the "web" repo.

Your Name (Contract Owner): Jamie Alessio

Person who will work with the contractor and assign and approve work: Jamie Alessio

Department: Plat/IT

Start date: 9/19/2024

End date (can be approximate): 9/13/2024
REQUIRED. Do not put TBD

[HR Orientation](#) - covers IT/HR contacts, Notion, Travel & Expense, 30/60/90s, Systems (Slack/Gmail), and time off (yes/no)? No

[Babylist University](#) (List Sessions you would like this person to attend if yes)?

None



1625 Clay St, Ste 500
Oakland, CA 94612

Name: **Nate Berkopec**

Payment Address: **1351 Discovery Drive
Prescott AZ 86305**

Accounts Receivable Contact:

Email (to receive remittance advice): **nate.berkopec@speedshop.co**

Name: **Nathan Berkopec**

Phone: **9174746073**

Alternate Contact:

Name/Title:

Email:

Your Babylist Account Number (if required on remittance):

Payment Terms:

Payment Currency:

Credit Limit:

ACH Payment Information:

We prefer to send you an invitation via Bill.com so that you can confidentially set yourself up to receive e-payments. Please provide an email address for this purpose. This is best done by an individual with banking payment access:

Alternatively, you can provide your information for receiving ACH payment here or via an attached bank letter:

Financial Institution Name: **US Bank**

Account Holder Name: **The Speedshop Ltd Co**

Routing/Transit Number: **107002312**

Account Number: **156400504379**

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Nathan Berkopec

2 Business name/disregarded entity name, if different from above

The Speedshop Ltd. Co.

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☒ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► **S**

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

1351 Discovery Drive

Requester's name and address (optional)

6 City, state, and ZIP code

Prescott AZ 86305

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

469 - **21** - **2582**

or

Employer identification number

81 - **4074671**

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

DocuSigned by:

Nate Berkopec

2DD8182315324E3...

Date ► 5/21/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

| IF the entity/person on line 1 is a(n) . . . | THEN check the box for . . . |
|--|---|
| • Corporation | Corporation |
| • Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. | Individual/sole proprietor or single-member LLC |
| • LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. | Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation) |
| • Partnership | Partnership |
| • Trust/estate | Trust/estate |

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

| IF the payment is for . . . | THEN the payment is exempt for . . . |
|--|---|
| Interest and dividend payments | All exempt payees except for 7 |
| Broker transactions | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012. |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 4 |
| Payments over \$600 required to be reported and direct sales over \$5,000 ¹ | Generally, exempt payees 1 through 5 ² |
| Payments made in settlement of payment card or third party network transactions | Exempt payees 1 through 4 |

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|--|---|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) other than an account maintained by an FFI | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Two or more U.S. persons (joint account maintained by an FFI) | Each holder of the account |
| 4. Custodial account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 5. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee ¹ |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner ¹ |
| 6. Sole proprietorship or disregarded entity owned by an individual | The owner ³ |
| 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor* |
| For this type of account: | Give name and EIN of: |
| 8. Disregarded entity not owned by an individual | The owner |
| 9. A valid trust, estate, or pension trust | Legal entity ⁴ |
| 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553 | The corporation |
| 11. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 12. Partnership or multi-member LLC | The partnership |
| 13. A broker or registered nominee | The broker or nominee |

| For this type of account: | Give name and EIN of: |
|---|-----------------------|
| 14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity |
| 15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B)) | The trust |

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



Conflict of Interest Policy and Disclosure Form

Name: Nathan Berkopec

Type of work doing for Babylist: Software engineering

Babylist Contact Working with: Jamie Alessio

Policy

The purpose of this policy (the “*Policy*”) is to inform employees, vendors, and contractors (“*Individuals*”) of Baby List, Inc. (“*Babylist*”) and any other person working with or for Babylist (including any of its subsidiaries) of circumstances in which a conflict of interest might arise and the relevant procedure.

A conflict of interest arises when an Individual's personal interests conflict, or appear to conflict, with the interests of Babylist. It could interfere with an Individual's performance, compromise their judgment and independence and damage Babylist's reputation. Conflicts of interest may also arise when an Individual or their family member receives improper personal benefits as a result of an Individual's work with Babylist.

A conflict of interest may take many forms. These include, but are not limited to: (i) serving as an officer or director of a for-profit company, (ii) having a financial or other interest in a supplier, competitor or entity or person conducting business with Babylist, including any indirect interests of or benefits to family members or businesses with which an Individual is associated and including any investors, (iii) working with a family member or friend, (iv) having involvement with conflicting jobs or projects, or (v) usurping Babylist business opportunities encountered through their work with Babylist. A conflict of interest also arises when a Babylist Individual's personal interests or relationships may compromise the Individual's professional judgment in going about their duties and responsibilities.

NOTE: This form must be updated and re-submitted to People Operations (hr@babylist.com) annually and within 60 days of any change in status of financial interests (i.e. when financial interests in an entity increase to the \$5,000/5% threshold).



Procedure

As a condition of working with Babylist, Individuals must fully disclose any existing or potential conflicts of interest at the start of their engagement with Babylist, annually and within 60 days if any new conflicts of interest arise.

If a situation arises involving an actual or potential conflict of interest, the disclosure of such interest should be made to People Operations immediately.

Policy Effective Date: March, 15 2024

NOTE: This form must be updated and re-submitted to People Operations (hr@babylist.com) annually and within 60 days of any change in status of financial interests (i.e. when financial interests in an entity increase to the \$5,000/5% threshold).

**Conflict of Interest Disclosure Form**

Check Yes or No for each of the below:

1. Do you or any of your family members currently have or previously have had (especially within the last 12 months) any direct or indirect financial, ownership or other interest in or an employment, consulting or other financial relationship with a supplier, vendor, merchandise partner, advertising partner, competitor or entity or person conducting business with Babylist, including any investors? ___ Yes ___ No

2. Do you serve as an officer or director of a for-profit company? ___ Yes ___ No

3. Are you involved with any jobs or projects outside of your work with Babylist that may, in your good faith judgment, present or appear to present a conflict of interest with your obligations to Babylist? ___ Yes ___ No

4. Have you previously provided consulting, advisory or outreach services to an entity or persons outside Babylist that might, in your good faith judgment, present or appear to present a conflict of interest with your obligations to Babylist (especially within the past 12 months)? ___ Yes ___ No

NOTE: This form must be updated and re-submitted to People Operations (hr@babylist.com) annually and within 60 days of any change in status of financial interests (i.e. when financial interests in an entity increase to the \$5,000/5% threshold).



If you answered “yes” to any of the above questions, please provide additional detail below, identifying the entity or entities involved and a description of the relevant activities. Please describe any other relationships, commitments, or activities that you or any members of your family have that might present or reasonably appear to present a conflict of interest.

Certification:

By signing below, I certify that the above information is true to the best of my knowledge, and that I am in compliance, to the best of my knowledge, with applicable laws and this Policy.

Signature: _____
DocuSigned by:
Nate Berkopec
2DD8182315324E3...

Name (Print): _____
Nate Berkopec

Date: _____
5/21/2024

NOTE: This form must be updated and re-submitted to People Operations (hr@babylist.com) annually and within 60 days of any change in status of financial interests (i.e. when financial interests in an entity increase to the \$5,000/5% threshold).