

User Fee for Exempt Organization Determination Letter Request

▶ **Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)**
▶ **Go to www.irs.gov/Form8718 for the latest information.**

For
IRS
Use
Only

OMB No. 1545-1798

Control number _____

Amount paid _____

User fee screener _____

Name of organization

Employer Identification Number

Decriminalize Sex Work

83-2009448

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

1 Type of request

Fee

- a Application for recognition of exemption under section 501 or under section 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in section 401). Enter the applicable fee amount ▶ \$ _____ \$600
- b Group exemption letters ▶ \$ _____

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

Instructions

The law requires payment of a user fee with each application for a determination letter. For more information, see Rev. Proc. 2018-5, 2018-1 I.R.B. 233, or latest annual update, available on IRS.gov.

Check only one box on line 1 for the type of application you are submitting. Then, enter the appropriate user fee amount in the space provided.

Caution: The application will not be processed without payment of the proper user fee.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Who Should File

Organizations applying for federal income tax exemption, other than filers of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3), or Form 1023-EZ (filed only electronically), should file Form 8718.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from IRS.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File*, above.

**Application for Recognition of Exemption
Under Section 501(c)(4) of the Internal Revenue Code**

▶ Go to www.irs.gov/Form1024A for instructions and the latest information.

Note: If exempt status is approved, this application will be open for public inspection.

Complete Parts I-IX and submit Form 8718 (with payment of the appropriate user fee). Attach additional sheets if you need more space to answer fully. Use the instructions to complete this application and for definitions of terms used in this form. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500, or visit our website at www.irs.gov. If you don't submit the required information, we may return the application to you. A request for a determination under section 501(c)(4) is optional. See instructions for additional information.

Don't include social security numbers on this form as it may be made public.

Part I Identification of Applicant

<p>1 Full name of organization (exactly as it appears in your organizing document)</p> <p>Campaign to Decriminalize Sex Work</p>	<p>2 c/o Name (if applicable)</p> <p>Molly Fonseca</p>
<p>3 Mailing address (Number and street) (see instructions)</p> <p>360 Nueces St Ste 1102</p>	<p>4 Employer Identification Number (EIN)</p> <p>83-2009448</p>
<p>City or town, state or country, and ZIP + 4</p> <p>Austin, TX 78701-4197</p>	<p>5 Month the annual accounting period ends</p> <p>December</p>
<p>6 Primary contact (officer, director, trustee, or authorized representative)</p> <p>a Name:</p> <p>Rob Kampia</p>	<p>b Phone: 512-810-0212</p> <p>c Fax: (optional)</p>
<p>7 Organization's website:</p> <p>www.decriminalizesex.work</p>	

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. See instructions. **Don't file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

<p>1 Are you a corporation? If "Yes," attach a copy of your articles of incorporation showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>2 Are you a limited liability company (LLC)? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Include copies of any amendments to your articles and be sure they show state filing certification. Also, if you adopted an operating agreement, attach a copy, along with any amendments.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>3 Are you an unincorporated association? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>4 Are you a trust? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. If you are a trust, enter the date the trust was funded. (MM/DD/YYYY) / /</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>5 Have you adopted bylaws? If "Yes," attach a current copy showing date of adoption. If "No," explain in an attachment how your officers, directors, or trustees are selected.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

Part III Narrative Description of Your Activities

Use an attachment to describe all of your past, present, and planned activities in a narrative (including the percentage of time and funds spent on these activities). You may attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Refer to the instructions for information that must be included in your description. Check this box to confirm that you submitted a narrative attachment describing your activities.

Part IV Officers, Directors, Trustees, Employees, and Independent Contractors

1 List the names, titles, and mailing addresses for all of your officers, directors, and trustees. If additional space is needed, attach a separate sheet.

Name	Title	Mailing address
Robert D. Kampa	Executive Director	360 Nueces St, Ste 1102 Austin, TX 78701

The following "Yes" or "No" questions relate to all past, present, or planned relationships, transactions, or agreements with your officers, directors, trustees, employees, members, and independent contractors.

- 2 Do you have a family or business relationship or agreement with any of your officers, directors, trustees, employees, members, or independent contractors, or any entity they own or control, other than through their position as your officer, director, trustee, employee, member, or independent contractor? If "Yes," identify in an attachment the individual and describe the relationship or agreement. Yes No
- 3a Do or will you pay any compensation to your officers, directors, trustees, employees, members, or independent contractors? If "Yes," answer lines 3b and 3c. Yes No
- b Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? If "No," describe in an attachment how you set compensation that is **reasonable**. Yes No
- c Do or will you compensate any of your officers, directors, trustees, employees, members, or independent contractors through **nonfixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe in an attachment all nonfixed compensation agreements. Yes No

Part V Your Specific Activities

The following "Yes" or "No" questions relate to all past, present, and planned activities you may conduct. See instructions.

- 1 Has the organization spent, or does it plan to spend, any money attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? If "Yes," explain in detail and list the amounts spent or to be spent in each case in an attachment. Yes No
- 2 Have you previously received a ruling or determination letter recognizing you (or any predecessor organization) as exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? If "Yes," explain in an attachment. Yes No
- 3 Are you a **successor** to another organization? Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," explain in an attachment. Yes No
- 4 Are you connected in any way with any other organization (for example, financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees)? If "Yes," explain in an attachment. Yes No
- 5 Do you have members? If "Yes," state in an attachment the qualifications necessary for membership, the classes of membership and number of members in each class, and the voting rights or privileges received. Yes No
- 6 Have you made, or do you plan on making, any distribution of property or surplus funds to shareholders or members? If "Yes," explain in an attachment. Yes No
- 7 Do you receive payments for services performed? If "Yes," explain in an attachment the services performed, income realized and expenses incurred, and the nature of benefits to the general public from these activities. Yes No
- 8 Do you lease property? If "Yes," explain in an attachment. Include a description of the property, any relationship between the applicant and the other party, and a copy of the lease agreement. Yes No
- 9 Are you a homeowner's association? If "Yes," explain in an attachment whether access to any property or facility you own or maintain is restricted in any way. Yes No
- 10 Are you a local association of employees? If "Yes," state in an attachment the name and address of each employer whose employees are eligible for membership in the organization. Yes No
- 11 Do you or will you make **foreign** grants or conduct activities in any foreign country or countries? If "Yes," describe those grants or activities in an attachment. Yes No

Part VI Financial Data (see instructions for information you must provide) (attach statement regarding accounting method, if necessary)

A. Statement of Revenues and Expenses

Type of revenue or expense		Year: 2018	Year: 2019	Year: 2020
Revenues	1 Gifts, grants, and contributions received	36,000.00	50,000.00	70,000.00
	2 Membership fees received	0.00	0.00	0.00
	3 Gross investment income	0.00	0.00	0.00
	4 Net unrelated business income	0.00	0.00	0.00
	5 Taxes levied for your benefit	0.00	0.00	0.00
	6 Value of services or facilities furnished by a governmental unit without charge	0.00	0.00	0.00
	7 Any revenue not otherwise listed above or in lines 9–11 below (attach statement)	0.00	0.00	0.00
	8 Total of lines 1 through 7	36,000.00	50,000.00	70,000.00
	9 Gross receipts from any activity that is related to your exempt purposes	0.00	0.00	0.00
	10 Total of lines 8 and 9	36,000.00	50,000.00	70,000.00
	11 Net gain or loss on sale of capital assets (attach statement)	0.00	0.00	0.00
	12 Total Revenue Combine lines 10 and 11	36,000.00	50,000.00	70,000.00
Expenses	13 Fundraising expenses (attach statement)	0.00	0.00	0.00
	14 Contributions, gifts, grants, and similar amounts paid out (attach statement)	0.00	0.00	0.00
	15 Disbursements to or for the benefit of members (attach statement)	0.00	0.00	0.00
	16 Compensation of officers, directors, and trustees	0.00	2,000.00	2,000.00
	17 Other salaries and wages	0.00	4,000.00	4,000.00
	18 Occupancy	0.00	0.00	0.00
	19 Any expense not otherwise classified, such as program services (attach statement)	0.00	40,000.00	60,000.00
	20 Total Expenses Add lines 13 through 19	0.00	46,000.00	66,000.00

B. Balance Sheet (for your most recently completed tax year)

		Year End	
Assets			
1	Cash	1	36,000.00
2	Accounts receivable, net	2	0.00
3	Inventories	3	0.00
4	Bonds and notes receivable (attach statement)	4	0.00
5	Corporate stocks (attach statement)	5	0.00
6	Loans receivable (attach statement)	6	0.00
7	Other investments (attach statement)	7	0.00
8	Depreciable and depletable assets (attach statement)	8	0.00
9	Land	9	0.00
10	Other assets (attach statement)	10	0.00
11	Total assets (add lines 1 through 10)	11	36,000.00
Liabilities			
12	Accounts payable	12	0.00
13	Contributions, gifts, grants, etc., payable	13	0.00
14	Mortgages and notes payable (attach statement)	14	0.00
15	Other liabilities (attach statement)	15	0.00
16	Total liabilities (add lines 12 through 15)	16	0.00
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	36,000.00
18	Total liabilities and fund balances or net assets (add lines 16 and 17)	18	36,000.00

Part VII Annual Filing Requirements (see instructions)

Certain organizations aren't required to file an information return. If you are granted tax-exemption, are you Yes No claiming to be excused from filing an information return? If "Yes," explain in an attachment.

If you fail to file a required information return for three consecutive years, your exempt status will be revoked.

Part VIII Information Regarding Notification Requirement Under Section 506

Most organizations operating under section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976, Notice of Intent to Operate Under Section 501(c)(4). If an organization doesn't submit a timely notification, a penalty will be assessed. Submission of Form 1024-A doesn't satisfy the requirement to provide notice to the IRS. See instructions for additional information regarding the notification requirement.

Part IX User Fee Information and Signature

You must include Form 8718 and the correct user fee payment with this application. If you don't submit the correct user fee, we won't process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 877-829-5500 for current information. Also, attach Form 2848, if the application is signed by a person authorized by power of attorney.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here


(Signature of Officer, Director, Trustee, or other authorized individual)

Robert D. Kampia
(Type or print name of signer)

Executive Director
(Type or print title or authority of signer)

1-3-2019
(Date)

Part II, line 1: Organizational Structure

Articles of Incorporation Attached

Part II, line 5: Organizational Structure

Bylaws Attached

Part III Narrative Description of Your Activities

This organization was incorporated quite recently on December 14, 2018, and therefore there are no past activities.

In the short term (the first half of 2019), we intend to carry out lobbying efforts in Rhode Island and New Hampshire with stakeholders and our contracted lobbying firms, The Bradford Group and Legislative Solutions, respectively. Our lobbyists will coordinate with our RI and NH coordinators -- both based in Brooklyn currently -- to contact and influence government officials. We'll provide expert political insights on how to structure bills, which will focus on improving the health and safety of sex workers, their clients, and the community at large, as well as basic human rights for the sex workers themselves. We'll educate the public that sex work is a form of employment that should have the same workplace health-and-safety standards as other professions. These focuses will benefit people in the sex industry and the public at large, thus furthering our organization's tax-exempt purpose as a social-welfare organization that benefits the public. Our lobbying efforts in RI and NH will comprise perhaps 80% of our organization's time during the first half of 2019, because this is the time period when both state legislatures are meeting in 2019. The remaining 20% of our time will be focused on fundraising and other core organizational activities. Almost all of our activities will be funded by four-figure and five-figure donations from a relatively small number of philanthropists.

During the second half of 2019, the organization's lobbying activities will be greatly diminished. And then in 2020 and future years, the organization's lobbying efforts will generally be concentrated during the first half of each year, whether we're working in RI, NH, or other state legislatures. At some point in 2020 or thereafter, the organization will also engage with lobbying Congress; this work wouldn't be more intense during any particular quarter.

Part V, line 1: Your Specific Activities (electoral politics)

CDSW doesn't currently have plans to affect the outcome or otherwise participate in any candidate elections, and this plan might not ever change. However, there's a small chance that

Campaign to Decriminalize Sex Work
360 Nueces St, Ste 1102
Austin, TX 78701

EIN 83-2009448

CDSW might one day spend around \$10,000 if the organization's annual budget that year is, say, \$1,000,000. In sum, the organization plans to spend nothing on candidate-related activities during most years, and perhaps 1% or 2% of its overall spending in 2020 or future years after that.

Part V, line 4: Your Specific Activities (connections to other organizations)

Campaign to Decriminalize Sex Work (CDSW) is related to the organization, The Legalization Project, which also does business as Decriminalize Sex Work (DSW).

The two organizations maintain separate bank accounts, separate bookkeeping systems, separate registries of purchased equipment (mostly computers), and other financial separations. That said, CDSW and DSW are somewhat connected financially, in that DSW will use some of its permissible legislative/lobbying allocation to support some (but not all) of CDSW's lobbying campaigns.

In addition, these two organizations also share some (but not all) staff members and board members. Regardless, each organization pays its own share of salaries, payroll taxes, health insurance, and other expenses relating to employees of CDSW versus DSW.

Part VI, line 19: Financial Data (program services)

2019: In 2019 we intend to spend \$40,000.00 on program service expenses. These monies will go towards paying our contracted lobbyists in Rhode Island and New Hampshire.

2020: In 2020 we intend to spend \$60,000.00 on program service expenses. These monies will go towards paying our contracted lobbyists in Rhode Island, New Hampshire or other states where we are focusing on lobbying.

Delaware

Page 1

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF INCORPORATION OF "CAMPAIGN TO DECRIMINALIZE SEX WORK", FILED IN THIS OFFICE ON THE FOURTEENTH DAY OF DECEMBER, A.D. 2018, AT 1:35 O`CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE SUSSEX COUNTY RECORDER OF DEEDS.



Jeffrey W. Bullock, Secretary of State

7205889 8100
SR# 20188325137

Authentication: 204163739
Date: 12-21-18

You may verify this certificate online at corp.delaware.gov/authver.shtml

Articles of Incorporation

Of

Campaign to Decriminalize Sex Work

Under the Delaware Corporation Law

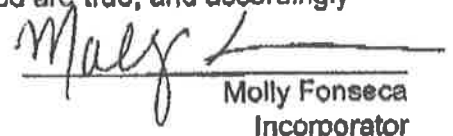
State of Delaware
Secretary of State
Division of Corporations
Delivered 01:35 PM 12/14/2018
FILED 01:35 PM 12/14/2018
SR 20188325137 - File Number 7205889

Certificate of Incorporation
A Non-Stock and Nonprofit Corporation
Of
Campaign to Decriminalize Sex Work

The undersigned, who is a citizen of the United States, desiring to form a Nonprofit Corporation under the Nonprofit Corporation Law of Delaware, does hereby certify:

1. The name of the corporation is Campaign to Decriminalize Sex Work (the "corporation").
2. The address at which the registered office of the corporation in the State of Delaware is to be located at Harvard Business Services, 16192 Coastal Highway, Lewes, Sussex County, Delaware, 19958. The registered agent of the corporation at that address is Harvard Business Services, Inc.
3. This corporation is a tax-exempt social welfare corporation and is not organized for the private gain of any person. It is organized under the General Corporation Law of Delaware for social welfare and public benefit purposes. No part of the assets or net earnings of this corporation shall be distributed to or shall inure to the benefit of any member, officer or director, provided, however, that payment of reasonable compensation for services rendered and expenses incurred may be made. The purpose of the corporation is to end the prohibition of prostitution and improve the policies relating to other forms of sex work in the United States.
4. The name and address of the initial member of the Board of Directors of the corporation is as follows:
Robert D. Kampia
360 Nueces Street, Suite 1102
Austin, TX 78701
5. The corporation shall not have any capital stock, and the conditions of membership shall be stated in the bylaws.
6. The corporation shall have perpetual existence.
7. In the event of the liquidation, dissolution, or winding up of the affairs of the corporation, whether voluntary, involuntary, or by operation of law, after provision is made for payments of debts, all assets of the corporation shall be distributed as the Board of Directors might determine to nonprofit entities whose purposes are similar to the corporation's purpose and that are qualified as tax-exempt entities under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.
8. The name and mailing address of the incorporator is as follows:
Molly Fonseca
360 Nueces Street, Suite 1102
Austin, TX 78701

The undersigned declares and certifies that the facts herein stated are true, and accordingly have hereunto set my hand the 14th day of December 2018.


Molly Fonseca
Incorporator

Bylaws of
Campaign to Decriminalize Sex Work
as adopted on December 30, 2018

Article I. Name

The name of the corporation is "Campaign to Decriminalize Sex Work," which may sometimes be referred to as "CDSW," and which in these bylaws is referred to as "the corporation."

Article II. Purpose

The corporation's purpose is to end the prohibition of prostitution and improve the policies relating to other forms of sex work in the United States.

Article III. Operations

- A. The corporation is a tax-exempt, social-welfare corporation and is not organized for the private gain of any person. Consistent with its Certificate of Incorporation, the corporation is primarily organized to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Delaware.
- B. The corporation is organized for social welfare and public-benefit purposes.

Article IV. Membership

The corporation shall have no members.

Article V. Board of Directors

- A. The corporation shall have a Board of Directors. The Board shall initially be composed of one person, who is the Executive Director. By a two-thirds vote, the Board may increase or decrease its size to any number from 1 to 21 Directors.
- B. The Board may amend the corporation's Certificate of Incorporation and/or these bylaws by a two-thirds vote.

- C. The property, affairs, and business of the corporation shall be managed by the Board, which may share the responsibility of developing overall policy, control, and administration of the corporation with additional stakeholders.
- D. Each Director shall serve on the Board for any length of time, and the length of each Director's term need not be specified.
- E. A Director's term shall end upon (1) a two-thirds vote of the Board to remove a Director; or (2) a Director providing written notice of resignation to any Director of the Board; or (3) the Director's death or medically verified incapacitation that leaves the Director incapable of meaningful Board service; or (4) a date that may have been predetermined by the Director or the Board.
- F. Each Director shall be a natural person, at least 18 years of age, and a U.S. resident.
- G. A quorum is two-thirds of the Directors currently serving on the Board.
- H. The Board may create committees, and any such committee shall include at least one Director.

Article VI. Officers

- A. The officers of the corporation shall consist of a Secretary and a Treasurer, with both positions initially being filled by the Executive Director of the corporation. Each officer shall have the authority to perform the duties set forth in these bylaws or by resolution of the Board.
- B. The Secretary shall create and maintain minutes of all Board meetings. The meeting minutes shall specify the time and place that the meeting was held, as well as other information that is necessary to determine and recollect actions taken by the Board.
- C. The Treasurer shall be the lead officer responsible for oversight of the financial condition and affairs of the corporation. The Treasurer shall maintain a record pertaining to the financial actions and status of the corporation.
- D. A person may serve in one or two officer positions simultaneously.
- E. Each officer shall be chosen by a two-thirds vote of the Board at its annual meeting, which shall be held in June, July, or August of each year starting in 2019. An officer may be reelected to the same officer position and/or elected to a different officer position.

- F. Each officer shall serve for a one-year term that ends at the conclusion of an annual Board meeting, assuming the Board has approved a qualified successor by a two-thirds vote at the annual meeting.
- G. The Board may remove an officer at any time, with or without cause. An officer may resign at any time by giving written notice to any Director of the corporation. Any resignation shall take effect on the date of a Director's receipt of the notice unless a different date is specified in the written notice.

Article VII. Staff, Contracts, Loans, Checks, Drafts, Bank Accounts, etc.

- A. The Executive Director is responsible for the hiring, administration, and termination of staff personnel of the corporation, and the Executive Director may delegate these responsibilities to other stakeholders.
- B. The Executive Director shall have the responsibility of carrying out the overall policy, control, and management of the corporation. The Executive Director is authorized to enter into contracts and agreements, execute loans and advances, sign and endorse checks, and deposit and withdraw funds from the corporation's accounts in the name of the corporation, so long as such actions are intended to further the purposes of the corporation.

Article VIII. Dissolution of the Corporation

- A. The Board may liquidate or dissolve the corporation by a seven-eighths vote.
- B. In the event of the liquidation, dissolution, or winding up of the affairs of the corporation, whether voluntary, involuntary, or by operation of law, after provision is made for payments of debts, all assets of the corporation shall be distributed as per the Board's determination to any U.S. nonprofit entities whose purposes are similar to the corporation's purpose and that are qualified as tax-exempt entities under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.