

Form 1023 Checklist

(Revised December 2017)

Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note: Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- ☒ Assemble the application and materials in this order.
- Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- ☒ User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- ☒ Employer Identification Number (EIN)
- ☒ Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- ☒ Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- | | | | | | | | | | |
|------------|-----|-----|----|----------|------------|-----|-----|----|----------|
| Schedule A | Yes | ___ | No | <u>✓</u> | Schedule E | Yes | ___ | No | <u>✓</u> |
| Schedule B | Yes | ___ | No | <u>✓</u> | Schedule F | Yes | ___ | No | <u>✓</u> |
| Schedule C | Yes | ___ | No | <u>✓</u> | Schedule G | Yes | ___ | No | <u>✓</u> |
| Schedule D | Yes | ___ | No | <u>✓</u> | Schedule H | Yes | ___ | No | <u>✓</u> |

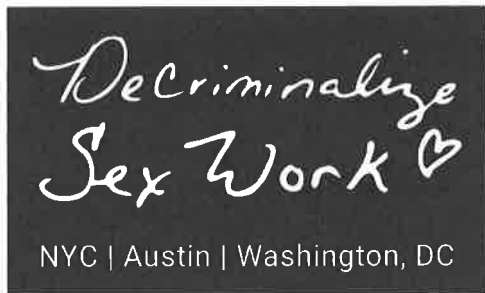
- ☒ An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
- Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) Page 1, Article 3,
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by Paragraph 1 operation of state law Page 2, Article 7, Paragraph 1
- ☒ Signature of an officer, director, trustee, or other official who is authorized to sign the application.
- Signature at Part XI of Form 1023.
- ☒ Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
201 West Rivercenter Boulevard
Covington, KY 41011



END HUMAN TRAFFICKING. PROMOTE HEALTH & SAFETY.

360 Nueces Street, Suite 1102
Austin, TX 78701
tel 512.942.6078
fax 512.521.3009
www.DecriminalizeSex.Work

August 29, 2019

IRS
P.O. Box 2508
Room 6403
Cincinnati, OH 45201

To whom it may concern:

We are respectfully requesting an expedited review of the enclosed Form 1023 for DSW (whose EIN is 83-3561423). Our compelling reasons are as follows:

First, a California funder has promised DSW a minimum of \$500,000 annually from the philanthropic funds he houses at Donors Trust, which is a 501(c)(3) donor-advised fund in Virginia. Like almost all 501(c)(3) foundations -- and especially donor-advised funds -- Donors Trust will not send the California funder's promised donations to DSW until DSW has received a letter from the IRS stating that DSW has achieved (either provisional or permanent) status as a 501(c)(3) organization. These annual \$500,000 donations will comprise at least half of DSW's projected revenues in 2019, 2020, and probably also 2021.

Second -- and most importantly -- the aforementioned funder recently informed us that once DSW receives 501(c)(3) tax status from the IRS, he will begin donating an additional \$48,000 monthly, starting in January 2020. Hence, we're desperate to receive 501(c)(3) recognition from the IRS by the end of this calendar year.

Third, the matching funds that DSW intends to raise from a host of other U.S. donors is contingent upon the aforementioned \$500,000 actually being received, rather than theoretical. Hence, without 501(c)(3) status, DSW is effectively prevented from raising and receiving money from almost all major funding sources.

In sum, would you please conduct an expedited review of our Form 1023 application? I want to thank you in advance for considering this request ...

Sincerely,

Robert D. Kampia
Secretary and Treasurer
DSW Board of Directors

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Go to www.irs.gov/Form1023 for instructions and the latest information.**

OMB No. 1545-0056
Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I – XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
Decriminalize Sex Work, Inc.			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
360 Nueces Street	1102	83-3561423	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 – 12)	
Austin, TX 78701-4195		12	
6 Primary contact (officer, director, trustee, or authorized representative)		512-810-0212	
a Name:		b Phone:	
Molly Fonseca			
		c Fax: (optional) 512-521-3009	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website: www.DecriminalizeSex.Work			
b Organization's email: (optional) info@dswork.org			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		02 / 15 / 2019	
12 Were you formed under the laws of a foreign country ? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

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. **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 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. ☒ **Yes** ☐ **No**
- 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. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. ☐ **Yes** ☒ **No**
- 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. ☐ **Yes** ☒ **No**
- 4a** Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. ☐ **Yes** ☒ **No**
- b** Have you been funded? If "No," explain how you are formed without anything of value placed in trust. ☐ **Yes** ☐ **No**
- 5** Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. ☒ **Yes** ☐ **No**

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1** Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. ☒
Location of Purpose Clause (Page, Article, and Paragraph): Page 1, Article 3, Paragraph 1
- 2a** Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c. ☒
- b** If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Page 2, Article 7, Paragraph 1
- c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state: ☐

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past*, *present*, and *planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information *here* and *refer* to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a** List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Rob Kampla	Political Director	360 Nueces Street Suite 1102 Austin, TX 78701	\$126,000 (est)

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b** List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Melissa Sontag Broudo	General Counsel & Rhode Island Coordinator	68 3rd Street Unit C Brooklyn, NY 11231	\$108,000.00
Crystal DeBoise	Outreach Coordinator & New Hampshire Coordinator	68 3rd Street Unit C Brooklyn, NY 11231	\$108,000.00

- c** List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family** or **business** relationships? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. ☐ Yes ☒ No
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. ☐ Yes ☒ No
- 3a** For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.
- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. ☒ Yes ☐ No
- 4** In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.
- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? ☒ Yes ☐ No
- b** Do you or will you approve compensation arrangements in advance of paying compensation? ☒ Yes ☐ No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? ☐ Yes ☒ No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ☒ **Yes** ☐ **No**

e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ **Yes** ☒ **No**

f Do you or will you record in writing both the information on which you relied to base your decision and its source? ☐ **Yes** ☒ **No**

g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. ☒ **Yes** ☐ **No**

b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?

c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ **Yes** ☒ **No**

b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. ☐ **Yes** ☒ **No**

7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. ☐ **Yes** ☒ **No**

b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. ☐ **Yes** ☒ **No**

8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. ☐ **Yes** ☒ **No**

b Describe any written or oral arrangements that you made or intend to make.

c Identify with whom you have or will have such arrangements.

d Explain how the terms are or will be negotiated at **arm's length**.

e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.

f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. ☐ **Yes** ☒ **No**

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past, present, and planned* activities. See instructions.

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. ☒ Yes ☐ No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. ☒ Yes ☐ No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. ☐ Yes ☒ No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. ☐ Yes ☒ No

Part VII Your History

The following "Yes" or "No" questions relate to your history. See instructions.

- 1 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," complete Schedule G. ☐ Yes ☒ No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. ☐ Yes ☒ No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past, present, and planned* activities. See instructions.

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. ☐ Yes ☒ No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. ☒ Yes ☐ No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. ☒ Yes ☐ No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. ☐ Yes ☒ No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such arrangements. ☐ Yes ☒ No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. See instructions. ☒ **Yes** ☐ **No**

- | | |
|---|--|
| <input checked="" type="checkbox"/> mail solicitations | <input type="checkbox"/> phone solicitations |
| <input checked="" type="checkbox"/> email solicitations | <input checked="" type="checkbox"/> accept donations on your website |
| <input checked="" type="checkbox"/> personal solicitations | <input type="checkbox"/> receive donations from another organization's website |
| <input type="checkbox"/> vehicle, boat, plane, or similar donations | <input type="checkbox"/> government grant solicitations |
| <input checked="" type="checkbox"/> foundation grant solicitations | <input type="checkbox"/> Other |

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. ☐ **Yes** ☒ **No**

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. ☐ **Yes** ☒ **No**

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. ☐ **Yes** ☒ **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. ☐ **Yes** ☒ **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. ☐ **Yes** ☒ **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. ☐ **Yes** ☒ **No**

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. ☐ **Yes** ☒ **No**

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. ☐ **Yes** ☒ **No**

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. ☐ **Yes** ☒ **No**

b Do you provide childcare so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☒ **No**

c Of the children for whom you provide childcare, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☒ **No**

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). ☐ **Yes** ☒ **No**

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. ☐ **Yes** ☒ **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. ☐ Yes ☒ No
- 12a** Do you or will you operate in a **foreign country or countries**? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. ☐ Yes ☒ No
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. ☒ Yes ☐ No
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. ☒ Yes ☐ No
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following.
- (i)** Do you require an application form? If "Yes," attach a copy of the form. ☐ Yes ☒ No
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. ☒ Yes ☐ No
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. ☐ Yes ☒ No
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. ☐ Yes ☒ No
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ☐ Yes ☒ No
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ☐ Yes ☒ No
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. ☐ Yes ☒ No

Part VIII Your Specific Activities (Continued)

- | | | |
|-----------|--|---|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- Note:** Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years.

- If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
 - Three years of financial information if you have not completed one tax year, or
 - Four years of financial information if you have completed one tax year. See instructions.
- If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year. See instructions.

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From Feb 2019 To Dec 2019	(b) From Jan 2020 To Dec 2020	(c) From Jan 2021 To Dec 2021	(d) From To	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	\$800,000.00	\$1,020,000.00	\$1,181,000.00		
	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 (not including the value of services generally furnished to the public without charge)	\$0.00	\$0.00	\$0.00		
	7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)	\$0.00	\$0.00	\$0.00		
	8 Total of lines 1 through 7	\$800,000.00	\$1,020,000.00	\$1,181,000.00		
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	\$1,000.00	\$5,000.00	\$9,000.00		
	10 Total of lines 8 and 9	\$801,000.00	\$1,025,000.00	\$1,190,000.00		
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	\$0.00	\$0.00	\$0.00		
	12 Unusual grants	\$0.00	\$0.00	\$0.00		
	13 Total Revenue Add lines 10 through 12	\$801,000.00				
Expenses	14 Fundraising expenses	\$0.00	\$0.00	\$0.00		
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	\$12,000.00	\$54,000.00	\$56,000.00		
	16 Disbursements to or for the benefit of members (attach an itemized list)	\$0.00	\$0.00	\$0.00		
	17 Compensation of officers, directors, and trustees	\$126,000.00	\$135,000.00	\$135,000.00		
	18 Other salaries and wages	\$411,000.00	\$543,000.00	\$550,000.00		
	19 Interest expense	\$0.00	\$0.00	\$0.00		
	20 Occupancy (rent, utilities, etc.)	\$0.00	\$0.00	\$0.00		
	21 Depreciation and depletion	\$0.00	\$0.00	\$0.00		
	22 Professional fees	\$0.00	\$0.00	\$0.00		
	23 Any expense not otherwise classified, such as program services (attach itemized list)	\$201,000.00	\$278,000.00	\$285,000.00		
	24 Total Expenses Add lines 14 through 23	\$750,000.00	\$1,010,000.00	\$1,026,000.00		

Part IX Financial Data (Continued)**B. Balance Sheet (for your most recently completed tax year)**Year End:
(Whole dollars)

Assets		
1	Cash	1
2	Accounts receivable, net	2
3	Inventories	3
4	Bonds and notes receivable (attach an itemized list)	4
5	Corporate stocks (attach an itemized list)	5
6	Loans receivable (attach an itemized list)	6
7	Other investments (attach an itemized list)	7
8	Depreciable and depletable assets (attach an itemized list)	8
9	Land	9
10	Other assets (attach an itemized list)	10
11	Total Assets (add lines 1 through 10)	11
Liabilities		
12	Accounts payable	12
13	Contributions, gifts, grants, etc. payable	13
14	Mortgages and notes payable (attach an itemized list)	14
15	Other liabilities (attach an itemized list)	15
16	Total Liabilities (add lines 12 through 15)	16
Fund Balances or Net Assets		
17	Total fund balances or net assets	17
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	18
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. See instructions.

1 a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. ☐ Yes ☒ No

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☐

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☒ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☒ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☒ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

Part X Public Charity Status (Continued)

- e** 509(a)(4) – an organization organized and operated exclusively for testing for public safety. ☐
- f** 509(a)(1) and 170(b)(1)(A)(iv) – an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g** 509(a)(1) and 170(b)(1)(A)(ix) – an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university. ☐
- h** 509(a)(1) and 170(b)(1)(A)(vi) – an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☒
- i** 509(a)(2) – an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐
- j** A publicly supported organization, but unsure if it is described in 5h or 5i. You would like the IRS to decide the correct status. ☐

6 If you checked box h, i, or j in question 5 above, and you have been in existence more than 5 years, you must confirm your public support status. Answer line 6a if you checked box h in line 5 above. Answer line 6b if you checked box i in line 5 above. If you checked box j in line 5 above, answer both lines 6a and 6b.

- a** (i) Enter 2% of line 8, column (e) on Part IX-A Statement of Revenues and Expenses _____
- (ii) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," state this.
- b** (i) For each year amounts are included on lines 1, 2, and 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received from each **disqualified person**. If the answer is "None," state this.
- (ii) For each year amounts were included on line 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of Line 10, Part IX-A Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," state this.

- 7** Did you receive any unusual grants during any of the years shown on Part IX-A Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No

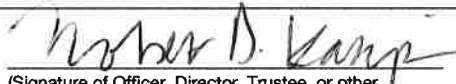
Part XI User Fee Information and Signature

You must include the correct user fee payment with this application. If you do not submit the correct user fee, we will not 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 "Exempt Organizations User Fee" in the search box, or call Customer Account Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid: \$600.00

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 official)

Rob Kampla
(Type or print name of signer)

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

8/29/2019
(Date)

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Schedule A. Churches

1 a	Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," attach copies of relevant documents.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you have a form of worship? If "Yes," describe your form of worship.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2 a	Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you have a distinct religious history? If "Yes," describe your religious history.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c	Do you have a literature of your own? If "Yes," describe your literature.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3	Describe the organization's religious hierarchy or ecclesiastical government.		
4 a	Do you have regularly scheduled religious services? If "Yes," describe the nature of the services and provide representative copies of relevant literature such as church bulletins.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	What is the average attendance at your regularly scheduled religious services?		
5 a	Do you have an established place of worship? If "Yes," refer to the instructions for the information required.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you own the property where you have an established place of worship?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6	Do you have an established congregation or other regular membership group? If "No," refer to the instructions.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7	How many members do you have?		
8 a	Do you have a process by which an individual becomes a member? If "Yes," describe the process and complete lines 8b–8d, below.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If you have members, do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c	May your members be associated with another denomination or church?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
d	Are all of your members part of the same family?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9	Do you conduct baptisms, weddings, funerals, etc.?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10	Do you have a school for the religious instruction of the young?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a	Do you have a minister or religious leader? If "Yes," describe this person's role and explain whether the minister or religious leader was ordained, commissioned, or licensed after a prescribed course of study.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Do you have schools for the preparation of your ordained ministers or religious leaders?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12	Is your minister or religious leader also one of your officers, directors, or trustees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13	Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
14	Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. Include the name of the group of churches.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
15	Do you issue church charters? If "Yes," describe the requirements for issuing a charter.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
16	Did you pay a fee for a church charter? If "Yes," attach a copy of the charter.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17	Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain.	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Schedule B. Schools, Colleges, and Universities

If you operate a school as an activity, complete Schedule B

Section I Operational Information

1a Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? If "No," do not complete the remainder of Schedule B. ☐ **Yes** ☐ **No**

b Is the primary function of your school the presentation of formal instruction? If "Yes," describe your school in terms of whether it is an elementary, secondary, college, technical, or other type of school. If "No," do not complete the remainder of Schedule B. ☐ **Yes** ☐ **No**

2a Are you a public school because you are operated by a state or subdivision of a state? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. ☐ **Yes** ☐ **No**

b Are you a public school because you are operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated wholly or predominantly from government funds or property. Submit a copy of your funding agreement regarding government funding. Do not complete the remainder of Schedule B. ☐ **Yes** ☐ **No**

3 In what public school district, county, and state are you located?

4 Were you formed or substantially expanded at the time of public school desegregation in the above school district or county? ☐ **Yes** ☐ **No**

5 Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. ☐ **Yes** ☐ **No**

6 Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. ☐ **Yes** ☐ **No**

7 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," explain how that entity is selected, explain how the terms of any contracts or other agreements are negotiated at arm's length, and explain how you determine that you will pay no more than fair market value for services. ☐ **Yes** ☐ **No**

Note: Make sure your answer is consistent with the information provided in Part VIII, line 7a.

8 Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. ☐ **Yes** ☐ **No**

Note: Answer "Yes" if you manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.

Section II Establishment of Racially Nondiscriminatory PolicyInformation required by **Revenue Procedure 75-50.**

1 Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? If "Yes," state where the policy can be found or supply a copy of the policy. If "No," you must adopt a nondiscriminatory policy as to students before submitting this application. See Pub. 557. ☐ **Yes** ☐ **No**

2 Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? ☐ **Yes** ☐ **No**

a If "Yes," attach a representative sample of each document.

b If "No," by checking the box to the right you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement. ☐

3 Have you published a notice of your nondiscriminatory policy in a newspaper of general circulation that serves all racial segments of the community? See the instructions for specific requirements. If "No," explain. ☐ **Yes** ☐ **No**

4 Does or will the organization (or any department or division within it) discriminate in any way on the basis of race with respect to admissions; use of facilities or exercise of student privileges; faculty or administrative staff; or scholarship or loan programs? If "Yes," for any of the above, explain fully. ☐ **Yes** ☐ **No**

Schedule C. Hospitals and Medical Research Organizations

Check the box if you are a **hospital**. See the instructions for a definition of the term "hospital," which includes an organization whose principal purpose or function is providing **hospital or medical care**. Complete Section I below. ☐

Check the box if you are a **medical research organization** operated in conjunction with a hospital. See the instructions for a definition of the term "medical research organization," which refers to an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research in conjunction with a hospital. Complete Section II. ☐

Section I Hospitals

- 1a** Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. ☐ **Yes** ☐ **No**
- 2a** Do you or will you provide medical services to all individuals in your community who can pay for themselves or have private health insurance? If "No," explain. ☐ **Yes** ☐ **No**
- b** Do you or will you provide medical services to all individuals in your community who participate in Medicare? If "No," explain. ☐ **Yes** ☐ **No**
- c** Do you or will you provide medical services to all individuals in your community who participate in Medicaid? If "No," explain. ☐ **Yes** ☐ **No**
- 3a** Do you or will you require persons covered by Medicare or Medicaid to pay a deposit before receiving services? If "Yes," explain. ☐ **Yes** ☐ **No**
- b** Does the same deposit requirement, if any, apply to all other patients? If "No," explain. ☐ **Yes** ☐ **No**
- 4a** Do you or will you maintain a full-time emergency room? If "No," explain why you do not maintain a full-time emergency room. Also, describe any emergency services that you provide. ☐ **Yes** ☐ **No**
- b** Do you have a policy on providing emergency services to persons without apparent means to pay? If "Yes," provide a copy of the policy. ☐ **Yes** ☐ **No**
- c** Do you have any arrangements with police, fire, and voluntary ambulance services for the delivery or admission of emergency cases? If "Yes," describe the arrangements, including whether they are written or oral agreements. If written, submit copies of all such agreements. ☐ **Yes** ☐ **No**
- 5a** Do you provide for a portion of your services and facilities to be used for charity patients? If "Yes," answer 5b through 5e. ☐ **Yes** ☐ **No**
- b** Explain your policy regarding charity cases, including how you distinguish between charity care and bad debts. Submit a copy of your written policy.
- c** Provide data on your past experience in admitting charity patients, including amounts you expend for treating charity care patients and types of services you provide to charity care patients.
- d** Describe any arrangements you have with federal, state, or local governments or government agencies for paying for the cost of treating charity care patients. Submit copies of any written agreements.
- e** Do you provide services on a sliding fee schedule depending on financial ability to pay? If "Yes," submit your sliding fee schedule. ☐ **Yes** ☐ **No**
- 6a** Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. ☐ **Yes** ☐ **No**
- b** Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. ☐ **Yes** ☐ **No**
- 7** Do you or will you provide office space to physicians carrying on their own medical practices? If "Yes," describe the criteria for who may use the space, explain the means used to determine that you are paid at least fair market value, and submit representative lease agreements. ☐ **Yes** ☐ **No**
- 8** Is your board of directors comprised of a majority of individuals who are representative of the community you serve? Include a list of each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. ☐ **Yes** ☐ **No**
- 9** Do you participate in any joint ventures? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all agreements. ☐ **Yes** ☐ **No**

Note: Make sure your answer is consistent with the information provided in Part VIII, line 8.

Schedule C. Hospitals and Medical Research Organizations (Continued)**Section I Hospitals (Continued)**

- 10 Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. ☐ Yes ☐ No

Note: Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.

- 11 Do you or will you offer recruitment incentives to physicians? If "Yes," describe your recruitment incentives and attach copies of all written recruitment incentive policies. ☐ Yes ☐ No
- 12 Do you or will you lease equipment, assets, or office space from physicians who have a financial or professional relationship with you? If "Yes," explain how you establish a fair market value for the lease. ☐ Yes ☐ No
- 13 Have you purchased medical practices, ambulatory surgery centers, or other business assets from physicians or other persons with whom you have a business relationship, aside from the purchase? If "Yes," submit a copy of each purchase and sales contract and describe how you arrived at fair market value, including copies of appraisals. ☐ Yes ☐ No
- 14 Have you adopted a **conflict of interest policy** consistent with the sample health care organization conflict of interest policy in Appendix A of the instructions? If "Yes," submit a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," explain how you will avoid any conflicts of interest in your business dealings. ☐ Yes ☐ No

Section II Medical Research Organizations

- 1 Name the hospitals with which you have a relationship and describe the relationship. Attach copies of written agreements with each hospital that demonstrate continuing relationships between you and the hospital(s).
- 2 Attach a schedule describing your present and proposed activities for the direct conduct of medical research; describe the nature of the activities, and the amount of money that has been or will be spent in carrying them out.
- 3 Attach a schedule of assets showing their fair market value and the portion of your assets directly devoted to medical research.

Schedule D. Section 509(a)(3) Supporting Organizations**Section I Identifying Information About the Supported Organization(s)**

1 State the names, addresses, and EINs of the supported organizations. If additional space is needed, attach a separate sheet.

Name	Address	EIN

2 Are all supported organizations listed in line 1 public charities under section 509(a)(1) or (2)? If "Yes," go ☐ Yes ☐ No to Section II. If "No," go to line 3.

3 Do the supported organizations have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)? ☐ Yes ☐ No
 If "Yes," for each 501(c)(4), (5), or (6) organization supported, provide the following financial information.
 • Part IX-A. Statement of Revenues and Expenses, lines 1–13, and
 • Part X, lines 6b(i), 6b(ii), and 7.
 If "No," attach a statement describing how each organization you support is a public charity under section 509(a)(1) or (2).

Section II Relationship with Supported Organization(s)—Three Tests

To be classified as a supporting organization, an organization must meet one of three relationship tests.

Test 1: "Operated, supervised, or controlled by" one or more publicly supported organizations, or

Test 2: "Supervised or controlled in connection with" one or more publicly supported organizations, or

Test 3: "Operated in connection with" one or more publicly supported organizations.

1 Information to establish the "operated, supervised, or controlled by" relationship (Test 1)
 Is a majority of your governing board or officers elected or appointed by the supported organization(s)? ☐ Yes ☐ No
 If "Yes," describe the process by which your governing board is appointed and elected; go to Section III.
 If "No," continue to line 2.

2 Information to establish the "supervised or controlled in connection with" relationship (Test 2)
 Does a majority of your governing board consist of individuals who also serve on the governing board of the supported organization(s)? If "Yes," describe the process by which your governing board is appointed and elected; go to Section III. If "No," go to line 3. ☐ Yes ☐ No

3 Information to establish the "operated in connection with" responsiveness test (Test 3)
 Are you a trust from which the named supported organization(s) can enforce and compel an accounting under state law? If "Yes," explain whether you advised the supported organization(s) in writing of these rights and provide a copy of the written communication documenting this; go to Section II, line 5. If "No," go to line 4a. ☐ Yes ☐ No

4 Information to establish the alternative "operated in connection with" responsiveness test (Test 3)
 a Do the officers, directors, trustees, or members of the supported organization(s) elect or appoint one or more of your officers, directors, or trustees? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4b. ☐ Yes ☐ No
 b Do one or more members of the governing body of the supported organization(s) also serve as your officers, directors, or trustees or hold other important offices with respect to you? If "Yes," explain and provide documentation; go to line 4d, below. If "No," go to line 4c. ☐ Yes ☐ No
 c Do your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of the supported organization(s)? If "Yes," explain and provide documentation. ☐ Yes ☐ No
 d Do the supported organization(s) have a significant voice in your investment policies, in the making and timing of grants, and in otherwise directing the use of your income or assets? If "Yes," explain and provide documentation. ☐ Yes ☐ No
 e Describe and provide copies of written communications documenting how you made the supported organization(s) aware of your supporting activities.

5 Information to establish the "operated in connection with" integral part test (Test 3)
 Do you conduct activities that would otherwise be carried out by the supported organization(s)? If "Yes," explain and go to Section III. If "No," continue to line 6a. ☐ Yes ☐ No

Schedule D. Section 509(a)(3) Supporting Organizations (Continued)**Section II Relationship with Supported Organization(s)—Three Tests (Continued)**

- 6** Information to establish the alternative “operated in connection with” integral part test (Test 3)
- a** Do you distribute at least 85% of your annual **net income** to the supported organization(s)? If “Yes,” go ☐ **Yes** ☐ **No** to line 6b. See instructions.
If “No,” state the percentage of your income that you distribute to each supported organization. Also explain how you ensure that the supported organization(s) are attentive to your operations.
- b** How much do you contribute annually to each supported organization? Attach a schedule.
- c** What is the total annual revenue of each supported organization? If you need additional space, attach a list.
- d** Do you or the supported organization(s) **earmark** your funds for support of a particular program or activity? If “Yes,” explain. ☐ **Yes** ☐ **No**
- 7a** Does your organizing document specify the supported organization(s) by name? If “Yes,” state the article and paragraph number and go to Section III. If “No,” answer line 7b. ☐ **Yes** ☐ **No**
- b** Attach a statement describing whether there has been an historic and continuing relationship between you and the supported organization(s).

Section III Organizational Test

- 1a** If you met relationship Test 1 or Test 2 in Section II, your organizing document must specify the supported organization(s) by name, or by naming a similar purpose or charitable class of beneficiaries. If your organizing document complies with this requirement, answer “Yes.” If your organizing document does not comply with this requirement, answer “No,” and see the instructions. ☐ **Yes** ☐ **No**
- b** If you met relationship Test 3 in Section II, your organizing document must generally specify the supported organization(s) by name. If your organizing document complies with this requirement, answer “Yes,” and go to Section IV. If your organizing document does not comply with this requirement, answer “No,” and see the instructions. ☐ **Yes** ☐ **No**

Section IV Disqualified Person Test

You do not qualify as a supporting organization if you are **controlled** directly or indirectly by one or more **disqualified persons** (as defined in section 4946) other than **foundation managers** or one or more organizations that you support. Foundation managers who are also disqualified persons for another reason are disqualified persons with respect to you.

- 1a** Do any persons who are disqualified persons with respect to you, (except individuals who are disqualified persons only because they are foundation managers), appoint any of your foundation managers? If “Yes,” (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. ☐ **Yes** ☐ **No**
- b** Do any persons who have a family or business relationship with any disqualified persons with respect to you, (except individuals who are disqualified persons only because they are foundation managers), appoint any of your foundation managers? If “Yes,” (1) describe the process by which individuals with a family or business relationship with disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons, the individuals with a family or business relationship with disqualified persons, and the foundation managers appointed, and (3) explain how control is vested over your operations (including assets and activities) in individuals other than disqualified persons. ☐ **Yes** ☐ **No**
- c** Do any persons who are disqualified persons, (except individuals who are disqualified persons only because they are foundation managers), have any influence regarding your operations, including your assets or activities? If “Yes,” (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. ☐ **Yes** ☐ **No**

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation

Schedule E is intended to determine whether you are eligible for tax exemption under section 501(c)(3) from the postmark date of your application or from your date of incorporation or formation, whichever is earlier.

1 Are you a church, association of churches, or integrated auxiliary of a church? If "Yes," complete ☐ **Yes** ☐ **No** Schedule A and stop here. Do not complete the remainder of Schedule E.

2a Are you a public charity with annual **gross receipts** that are normally \$5,000 or less? If "Yes," stop here. ☐ **Yes** ☐ **No**
Answer "No" if you are a private foundation, regardless of your gross receipts.

b If your gross receipts were normally more than \$5,000, are you filing this application within 90 days from ☐ **Yes** ☐ **No** the end of the tax year in which your gross receipts were normally more than \$5,000? If "Yes," stop here.

3a Were you included as a subordinate in a group exemption application or letter? If "No," go to line 4. ☐ **Yes** ☐ **No**

b If you were included as a subordinate in a group exemption letter, are you filing this application within 27 ☐ **Yes** ☐ **No** months from the date you were notified by the organization holding the group exemption letter or the Internal Revenue Service that you cease to be covered by the group exemption letter? If "Yes," stop here.

c If you were included as a subordinate in a timely filed group exemption request that was denied, are you ☐ **Yes** ☐ **No** filing this application within 27 months from the postmark date of the Internal Revenue Service final adverse ruling letter? If "Yes," stop here.

4 Were you created on or before October 9, 1969? If "Yes," stop here. Do not complete the remainder of ☐ **Yes** ☐ **No** this schedule.

5 If you answered "No" to lines 1 through 4, we cannot recognize you as tax exempt from your date of ☐ **Yes** ☐ **No** formation unless you qualify for an extension of time to apply for exemption. Do you wish to request an extension of time to apply to be recognized as exempt from the date you were formed? If "Yes," attach a statement explaining why you did not file this application within the 27-month period. Do not answer lines 6 or 7. If "No," go to line 6a.

6a If you answered "No" to line 5, you can only be exempt under section 501(c)(3) from the postmark date of ☐ **Yes** ☐ **No** this application. Therefore, do you want us to treat this application as a request for tax exemption from the postmark date?

Note: Be sure your ruling eligibility agrees with your answer to Part X, line 6.

b Do you anticipate significant changes in your sources of support in the future? If "Yes," complete line 7 ☐ **Yes** ☐ **No** below.

Schedule E. Organizations Not Filing Form 1023 Within 27 Months of Formation (Continued)

- 7** Complete this item only if you answered "Yes" to line 6b. Include projected revenue for the first two full years following the current tax year.

Type of Revenue	Projected revenue for 2 years following current tax year		
	(a) From _____ To _____	(b) From _____ To _____	(c) Total
1 Gifts, grants, and contributions received (do not include unusual grants)			
2 Membership fees received			
3 Gross investment income			
4 Net unrelated business income			
5 Taxes levied for your benefit			
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)			
7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)			
8 Total of lines 1 through 7			
9 Gross receipts from admissions, merchandise sold, or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)			
10 Total of lines 8 and 9			
11 Net gain or loss on sale of capital assets (attach an itemized list)			
12 Unusual grants			
13 Total revenue. Add lines 10 through 12			

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing**Section I General Information About Your Housing**

- 1** Describe the type of housing you provide.
- 2** Provide copies of any application forms you use for admission.
- 3** Explain how the public is made aware of your facility.
- 4a** Provide a description of each facility.
 - b** What is the total number of residents each facility can accommodate?
 - c** What is your current number of residents in each facility?
 - d** Describe each facility in terms of whether residents rent or purchase housing from you.
- 5** Attach a sample copy of your residency or homeownership contract or agreement.
- 6** Do you participate in any joint ventures? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Also, submit copies of all joint venture agreements. ☐ Yes ☐ No

Note: Make sure your answer is consistent with the information provided in Part VIII, line 8.
- 7** Do you or will you contract with another organization to develop, build, market, or finance your housing? If "Yes," explain how that entity is selected, explain how the terms of any contract(s) are negotiated at arm's length, and explain how you determine you will pay no more than fair market value for services. ☐ Yes ☐ No

Note: Make sure your answer is consistent with the information provided in Part VIII, line 7a.
- 8** Do you or will you manage your activities or facilities through your own employees or volunteers? If "No," attach a statement describing the activities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and how these managers were or will be selected. Also, submit copies of any contracts, proposed contracts, or other agreements regarding the provision of management services for your activities or facilities. Explain how the terms of any contracts or other agreements were or will be negotiated, and explain how you determine you will pay no more than fair market value for services. ☐ Yes ☐ No

Note: Answer "Yes" if you do manage or intend to manage your programs through your own employees or by using volunteers. Answer "No" if you engage or intend to engage a separate organization or independent contractor. Make sure your answer is consistent with the information provided in Part VIII, line 7b.
- 9** Do you participate in any government housing programs? If "Yes," describe these programs. ☐ Yes ☐ No
- 10a** Do you own the facility? If "No," describe any enforceable rights you possess to purchase the facility in the future; go to line 10c. If "Yes," answer line 10b. ☐ Yes ☐ No
 - b** How did you acquire the facility? For example, did you develop it yourself, purchase a project, etc. Attach all contracts, transfer agreements, or other documents connected with the acquisition of the facility.
 - c** Do you lease the facility or the land on which it is located? If "Yes," describe the parties to the lease(s) and provide copies of all leases. ☐ Yes ☐ No

Schedule F. Homes for the Elderly or Handicapped and Low-Income Housing (Continued)**Section II Homes for the Elderly or Handicapped**

- 1a** Do you provide housing for the elderly? If "Yes," describe who qualifies for your housing in terms of age, infirmity, or other criteria and explain how you select persons for your housing. ☐ Yes ☐ No
- b** Do you provide housing for the handicapped? If "Yes," describe who qualifies for your housing in terms of disability, income levels, or other criteria and explain how you select persons for your housing. ☐ Yes ☐ No
- 2a** Do you charge an entrance or founder's fee? If "Yes," describe what this charge covers, whether it is a one-time fee, how the fee is determined, whether it is payable in a lump sum or on an installment basis, whether it is refundable, and the circumstances, if any, under which it may be waived. ☐ Yes ☐ No
- b** Do you charge periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. ☐ Yes ☐ No
- c** Is your housing affordable to a significant segment of the elderly or handicapped persons in the community? Identify your **community**. Also, if "Yes," explain how you determine your housing is affordable. ☐ Yes ☐ No
- 3a** Do you have an established policy concerning residents who become unable to pay their regular charges? If "Yes," describe your established policy. ☐ Yes ☐ No
- b** Do you have any arrangements with government welfare agencies or others to absorb all or part of the cost of maintaining residents who become unable to pay their regular charges? If "Yes," describe these arrangements. ☐ Yes ☐ No
- 4** Do you have arrangements for the healthcare needs of your residents? If "Yes," describe these arrangements. ☐ Yes ☐ No
- 5** Are your facilities designed to meet the physical, emotional, recreational, social, religious, and/or other similar needs of the elderly or handicapped? If "Yes," describe these design features. ☐ Yes ☐ No

Section III Low-Income Housing

- 1** Do you provide low-income housing? If "Yes," describe who qualifies for your housing in terms of income levels or other criteria, and describe how you select persons for your housing. ☐ Yes ☐ No
- 2** In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. ☐ Yes ☐ No
- 3a** Is your housing affordable to low income residents? If "Yes," describe how your housing is made affordable to low-income residents. ☐ Yes ☐ No
- Note:** Revenue Procedure 96-32, 1996-1 C.B. 717, provides guidelines for providing low-income housing that will be treated as charitable. (At least 75% of the units are occupied by low-income tenants or 40% are occupied by tenants earning not more than 120% of the very low-income levels for the area.)
- b** Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. ☐ Yes ☐ No
- 4** Do you provide social services to residents? If "Yes," describe these services. ☐ Yes ☐ No

Schedule G. Successors to Other Organizations

1a Are you a **successor** to a **for-profit organization**? If "Yes," explain the relationship with the **predecessor** organization that resulted in your creation and complete line 1b. ☐ **Yes** ☐ **No**

b Explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status.

2a Are you a successor to an organization other than a for-profit organization? Answer "Yes" if you have taken or will take over the activities of another organization; or you have taken or will take over 25% or more of the fair market value of the net assets of another organization. If "Yes," explain the relationship with the other organization that resulted in your creation. ☐ **Yes** ☐ **No**

b Provide the tax status of the predecessor organization.

c Did you or did an organization to which you are a successor previously apply for tax exemption under section 501(c)(3) or any other section of the Code? If "Yes," explain how the application was resolved. ☐ **Yes** ☐ **No**

d Was your prior tax exemption or the tax exemption of an organization to which you are a successor revoked or suspended? If "Yes," explain. Include a description of the corrections you made to re-establish tax exemption. ☐ **Yes** ☐ **No**

e Explain why you took over the activities or assets of another organization.

3 Provide the name, last address, and EIN of the predecessor organization and describe its activities.

Name: _____ **EIN:** _____

Address: _____

4 List the owners, partners, principal stockholders, officers, and governing board members of the predecessor organization. Attach a separate sheet if additional space is needed.

Name	Address	Share/Interest (If a for-profit)

5 Do or will any of the persons listed in line 4, maintain a working relationship with you? If "Yes," describe the relationship in detail and include copies of any agreements with any of these persons or with any for-profit organizations in which these persons own more than a 35% interest. ☐ **Yes** ☐ **No**

6a Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof. ☐ **Yes** ☐ **No**

b Were any restrictions placed on the use or sale of the assets? If "Yes," explain the restrictions. ☐ **Yes** ☐ **No**

c Provide a copy of the agreement(s) of sale or transfer.

7 Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. ☐ **Yes** ☐ **No**

8 Will you lease or rent any property or equipment previously owned or used by the predecessor for-profit organization, or from persons listed in line 4, or from for-profit organizations in which these persons own more than a 35% interest? If "Yes," submit a copy of the lease or rental agreement(s). Indicate how the lease or rental value of the property or equipment was determined. ☐ **Yes** ☐ **No**

9 Will you lease or rent property or equipment to persons listed in line 4, or to for-profit organizations in which these persons own more than a 35% interest? If "Yes," attach a list of the property or equipment, provide a copy of the lease or rental agreement(s), and indicate how the lease or rental value of the property or equipment was determined. ☐ **Yes** ☐ **No**

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures**Section I** *Names of individual recipients are not required to be listed in Schedule H.***Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.**

- 1 a** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
- b** Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
- c** If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
- d** Specify how your program is publicized.
- e** Provide copies of any solicitation or announcement materials.
- f** Provide a sample copy of the application used.
- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," refer to the instructions. ☐ **Yes** ☐ **No**
- 3** Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)
- 4 a** Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
- b** Describe how you determine the number of grants that will be made annually.
- c** Describe how you determine the amount of each of your grants.
- d** Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)
- 5** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.
- 6** Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?
- 7** Are relatives of members of the selection committee, or of your officers, directors, or **substantial contributors** eligible for awards made under your program? If "Yes," what measures are taken to ensure unbiased selections? ☐ **Yes** ☐ **No**
- Note:** If you are a private foundation, you are not permitted to provide educational grants to **disqualified persons**. Disqualified persons include your substantial contributors and foundation managers and certain family members of disqualified persons.

Section II **Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section.**

- 1 a** If we determine that you are a private foundation, do you want this application to be ☐ **Yes** ☐ **No** ☐ **N/A** considered as a request for advance approval of grant making procedures?
- b** For which section(s) do you wish to be considered?
- 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution ☐
 - 4945(g)(3)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product ☐
- 2** Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ☐ **Yes** ☐ **No**
- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 2? ☐ **Yes** ☐ **No**

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (Continued)**Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section. (Continued)**

- 4a** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an *employee of a particular employer*? If "Yes," complete lines 4b through 4f. ☐ **Yes** ☐ **No**
- b** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.) ☐ **Yes** ☐ **No**
- c** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? ☐ **Yes** ☐ **No** ☐ **N/A**
- If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ☐ **Yes** ☐ **No**
- d** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ☐ **Yes** ☐ **No** ☐ **N/A**
- If "Yes," will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "No," go to line 4e. ☐ **Yes** ☐ **No**
- e** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? ☐ **Yes** ☐ **No** ☐ **N/A**
- If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution. If "No," go to line 4f.
- Note:** Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.
- f** If you provide scholarships, fellowships, or educational loans to attend an educational institution to *children of employees of a particular employer* without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances that you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test described in line 4d or the 10% test described in line 4e. ☐ **Yes** ☐ **No**

Certificate of Incorporation
A Non-Stock and Nonprofit Corporation
Of
Decriminalize Sex Work, Inc.

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

1. The name of the corporation is Decriminalize Sex Work, Inc. (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. The purpose of the corporation is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Delaware. The corporation is a nonprofit corporation. The corporation is organized exclusively for charitable, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations or entities whose projects are exempt in nature under section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future federal tax code. 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 names and addresses of the persons who are the initial trustees of the corporation are as follows:

Name	Rob Kampa	Address	360 Nueces St, Ste 1102 Austin, TX 78701
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5. The corporation shall not have any capital stock, and the conditions of membership shall be stated in the bylaws.
6. The net earnings of the corporation shall be devoted primarily to charitable and educational purposes. No part of net earnings of the corporation shall inure to the benefit of its members, directors, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth herein. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements on) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation

exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

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 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
% The Legalization Project
360 Nueces St. Ste 1102
Austin, TX 78701

The undersigned, declares and certifies that the facts herein stated are true, and accordingly, have hereunto set my hand the February 15th, 2019.


Molly Fonseca
Incorporator

Bylaws of
Decriminalize Sex Work, Inc.
as adopted on February 15, 2019

Article I. Name

The name of the corporation is “Decriminalize Sex Work, Inc.,” which may sometimes be referred to as “Decriminalize Sex Work,” and which in these bylaws is referred to as “the corporation.”

Article II. Purpose

The corporation’s work focuses on ending the prohibition of prostitution and improving the policies relating to other forms of sex work in the United States.

Article III. Operations

- A. The corporation is a nonprofit corporation. 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 charitable, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that are exempt -- or have projects that would qualify as exempt -- under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

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 other 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 and 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 for 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 any of the corporation's purposes, and who 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.

**Election/Revocation of Election by an Eligible
Section 501(c)(3) Organization To Make
Expenditures To Influence Legislation**
(Under Section 501(h) of the Internal Revenue Code)► Information about Form 5768 and its instructions is at www.irs.gov/form5768.For IRS
Use Only ►

Name of organization Decriminalize Sex Work, Inc.	Employer identification number 83-3561423
Number and street (or P.O. box no., if mail is not delivered to street address) 360 Nueces Street Suite 1102	Room/suite
City, town or post office, and state Austin, TX	ZIP + 4 78701-4195

- 1 Election**— As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending **December 31, 2019** and all subsequent tax years until revoked.
(Month, day, and year)

Note: This election must be signed and postmarked within the first taxable year to which it applies.

- 2 Revocation**— As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ and all subsequent tax years (until a new election is made).
(Month, day, and year)

Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.Under penalties of perjury, I declare that I am authorized to make this (check applicable box) ► ☒ election ☐ revocation
on behalf of the above named organization.
(Signature of officer or trustee)Political Director, **Robert Kampia**
(Type or print name and title)**8/29/2019**
(Date)**General Instructions**

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible section 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Part II-A of Schedule C (Form 990 or Form 990-EZ). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which

the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

Eligible organizations. A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

1. Section 170(b)(1)(A)(ii) (relating to educational institutions),
2. Section 170(b)(1)(A)(iii) (relating to hospitals and medical research organizations),
3. Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools),
4. Section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions),
5. Section 170(b)(1)(A)(ix) (relating to agricultural research organizations),
6. Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
7. Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(3) organizations that support section 501(c)(4), (5), or (6) organizations).

Disqualified organizations. The following types of organizations are not permitted to make the election:

- a.** Section 170(b)(1)(A)(i) organizations (relating to churches),

b. An integrated auxiliary of a church or of a convention or association of churches, or**c.** A member of an affiliated group of organizations if one or more members of such group is described in **a** or **b** of this paragraph.**Affiliated organizations.** Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4911 and section 501(h).

Note: A private foundation (including a private operating foundation) is not an eligible organization.**Where to file.** Mail Form 5768 to:
Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Part II: Organizational Structure

Line 1: Certificate of Incorporation is attached.

Line 5: Bylaws are attached.

Part IV: Narrative Description of Your Activities

This organization was incorporated on February 15, 2019, and therefore there are no past activities.

In the short term (early 2019), we intend to carry out polling and focus groups to determine public policies that the American people currently support or could reasonably support. Relatedly, we seek to sort through potential messages that resonate or do not resonate with the electorate.

As part of this research, we intend to survey political and social-change leaders in the United States and internationally through one-on-one calls, group meetings, and similar qualitative methods. The polling, focus groups, and surveying of leaders will be conducted by dedicated professionals, including but not limited to the leadership of Decriminalize Sex Work, using a collaborative approach and relying heavily on the insights of people who have been involved with the prostitution political movement for years.

We'll also be conducting this outreach online, in order to broaden the spectrum of citizen input in a cost-effective manner. As for significant in-person meetings, they may be held with various stakeholders in Seattle, Honolulu, Los Angeles, San Francisco and Oakland, Las Vegas, New York City, New Orleans, Delaware, Austin, Houston, and the District of Columbia; possibly in Australia and New Zealand; and perhaps in a few other locations where activists are most likely to be on the cutting edge of social change. And DSW will also be holding substantial meetings in Rhode Island and New Hampshire.

Moving from 2019 to 2020 and beyond, resources that are dedicated to polling and focus groups will naturally subside.

Over the course of time, we'll increasingly coordinate with other organizations with similar missions, and we intend to reach out to mainstream organizations to determine whether any are amenable to aligning with our efforts. Funding permitting, we intend to give small grants to existing or startup organizations whose missions are aligned with DSW's purpose. And a small portion of our revenues will be dedicated to lobbying and ballot initiatives within the U.S.

These activities will be funded by medium and large donations from a relatively small number of philanthropists and family foundations, but not too small a number, as the intent is to receive financial support from a sufficiently large number of sources so that DSW will continue to qualify as a public charity (as opposed to a private charity).

Part V, 3a: Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

Rob Kampia, Political Director

Qualifications

Rob Kampia previously co-founded the Marijuana Policy Project in 1995 and served as its Executive Director until forming a new organization -- the Marijuana Leadership Campaign -- in 2017. The former organization is based in Washington, D.C., while the latter/current organization straddles both Austin and Washington, D.C. He graduated as valedictorian of his class at Souderton Area High School in 1986, and he graduated with honors with a bachelor's degree in Engineering Science (with a specialty in Physics) and a minor in English from Penn State University in 1993.

Average Hours Worked

Rob Kampia will work for DSW on a part-time or full-time basis from month to month, depending on the amount of time he has available to dedicate to DSW, as well as the extent to which DSW has sufficient funding to compensate him and other employees for their time.

Description of Duties

As DSW's Political Director, Rob Kampia will be responsible for overseeing the administration, budgeting, and strategic planning for the organization. Key job responsibilities include:

- Overseeing the organization's strategic planning and political work, which includes -- but is not limited to -- lobbying on the state and federal levels.
- Serving occasionally as DSW's spokesperson with the news media and the general public.
- Establishing and maintaining relationships with relevant organizational leaders, utilizing those relationships to further DSW's mission.
- Being responsible for the organization's overall fundraising and fiscal management, including operating within the approved budget and ensuring maximum resource utilization.

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Melissa Sontag Broudo, JD, MPH, General Counsel & Rhode Island Coordinator

Qualifications

Ms. Broudo was co-director of the SOAR Institute in New York City, a group advocating for the rights of sex workers. Before that, she was a senior staff attorney at the Sex Workers Project of the Urban Justice Center for 7 years and has been advocating for sex-workers' rights and harm reduction for over 15 years.

Average Hours Worked

Ms. Broudo will work for DSW on a full-time basis.

Description of Duties

Ms. Broudo will be responsible for overseeing legislation written, supported by, or opposed by DSW. Key job responsibilities include:

- Support and advise DSW messaging around legislation and legal issues.
- Communicate with lobbyists and coordinate ground campaign with lobbyists and local organizers.
- Continue to leverage long-built connections in sex workers' rights and legal fields to gain support for decriminalization and DSW.
- Lobby in RI and NH legislatures (primarily RI, only NH if needed).

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Crystal DeBoise, LCSW, Outreach Coordinator & New Hampshire Coordinator

Qualifications

Ms. DeBoise has been a therapist and social worker in New York City for over 15 years. She has held directorships at the SOAR Institute and the Sex Workers Project of the Urban Justice Center, and she started the Human Trafficking Program at the New York Association for New Americans.

Average Hours Worked

Ms. DeBoise will work for DSW on a full-time basis.

Description of Duties

Ms. DeBoise will be responsible for overseeing the outreach from DSW to affected communities, individuals and organizations. Key job responsibilities include:

- Serve as staff subject matter expert in human trafficking and sex work.
- Communicate with lobbyists and coordinate ground campaign with lobbyists and local organizers.
- Continue to leverage long-built connections in sex workers' rights and legal fields to gain support for decriminalization and DSW.
- Lobby in NH and RI legislatures (primarily NH, only RI if needed).

Part V, 3b: Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

The political director of DSW is also the political director of CDSW, the Campaign to Decriminalize Sex Work, which is a 501(c)(4) organization whose mission is similar to DSW's mission.

The two organizations make compensation decisions that are somewhat related to each other, because: (1) the relative levels of compensation that come from each organization partially depends on the relative fundraising successes of each organization; and (2) the extent of the two organizations' lobbying efforts versus 501(c)(3) tax-deductible activities from year to year will influence the proportion of compensation that is dispensed from each organization from year to year.

Part V, 4g: Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

It would be impossible -- or at least not useful -- for DSW to determine the compensation levels of its employees by looking at similarly situated taxable or tax-exempt organizations, as there are no organizations that are similarly working on the controversial issue of decriminalizing prostitution nationally in the U.S.

Hence, DSW will simply ensure that its staff compensation reasonably correlates with each staffer's talents and relevant experience, the cost of living in the staffers' home locations, and the salaries at nonprofit organizations generally.

Part V, 5a: Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

DSW has a Conflict of Interest Policy which was adopted by DSW's Board of Directors on 5/22/2019 serving as a document for future staff members to sign as an acknowledgement that they will adhere to the policy. As the organization grows, DSW intends to circulate annually to board members, staff, and grantees a questionnaire that requests the disclosure of any conflicts of interest. DSW's current Conflict of Interest Policy reads as follows:

- Act with honesty and transparency.
 - I agree to bring to light any conflicts or benefits of interest that I might have with any decision being made at Decriminalize Sex Work.
 - DSW may require staff and stakeholders to submit written accounts of potential conflicting interests, which might include (1) formal or former affiliations with similar or relevant organizations, or (2) a profit motive relating to DSW transactions.
- Act in DSW's interest.
 - In all dealings with DSW, I agree to act appropriately regarding conflicts of interest, including recusing myself from discussions in which I have a personal financial stake.
 - I agree to always consider what impact any transactions -- whether they are conflicts of interest or benefits of interest -- will have on how DSW is perceived

by the news media, government agencies, the organization's donors, the organization's staff and volunteers, other stakeholders, and the public generally.

Part V, 5b: Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

DSW's Board of Directors will oversee all signed acknowledgements of the Conflict of Interest Policy. Any individual who identify a conflict of interest will automatically cause a conversation and further investigation via a Board member. Any conversation around salary adjustments will be documented.

Part V, 5c: Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

Any individual who identify a conflict of interest will automatically cause a conversation and further investigation via a Board member. Any conversations around business deals will be documented.

Part VI, 1a: Your Members and Other Individuals and Organizations That Receive Benefits From You

DSW was incorporated on February 15, 2019, and therefore there are no past activities related to individuals that receive benefits from DSW.

At this time, DSW is providing a small grant to an individual who is furthering DSW's mission in Seattle and Washington statewide. Specifically, they coordinate meetings with stakeholders and create opportunities for conversation around HB 1382 and HB 1383. Furthermore, this individual works to demystify HB 1382 and HB 1383 for policymakers and the public at large.

This grant is temporary and will conclude in October. DSW has no plans to issue additional grants to any individuals for the remainder of 2019. Depending on funding, we might issue additional grants to individuals in 2020 and beyond.

Part VI, 1b: Your Members and Other Individuals and Organizations That Receive Benefits From You

DSW was incorporated on February 15, 2019, and therefore there are no past activities related to organizations that receive benefits from DSW.

Currently, DSW provides a small grant to an organization in Rhode Island, where we are focusing our efforts. This grant is supporting the Rhode Island chapter of COYOTE to further our mutual purposes and efforts in that state.

Funding permitting in the future, DSW intends to provide similarly modest grants to existing and/or startup organizations whose missions are aligned with DSW's mission. These grants would almost surely be restricted to cash payments, rather than the provision of staff, services, goods, or other non-cash contributions.

Examples of potential grantees include (1) local or state-based organizations that happen to be located in states where DSW is focusing its public-education efforts; (2) organizations that host important conferences of statewide or national significance; and (3) "specialty" groups that organize law enforcement officials, clergy, health-care professionals, and other opinion leaders whose voices carry a disproportionate amount of weight in U.S. society.

DSW's grant guidelines can be found at <www.DecriminalizeSex.Work/about/grants>.

Part VIII, 2a: Your Specific Activities

DSW was incorporated on February 15, 2019, and therefore there are no past activities related to influencing legislation.

Currently, DSW has a contract to pay in-house lobbying firms in Rhode Island and New Hampshire. These firms are part-time and work to advocate for our mission during Rhode Island and New Hampshire's legislative sessions, respectively.

Sometime later in 2020, the organization intends to expand its reach to additional targeted state capitals through a combination of funding grantees and retaining outside lobbying firms that are located in these targeted states. DSW will also pay for a part-time, in-house lobbyist to advocate for the organization's mission on the federal level.

Part VIII, 2b: Your Specific Activities

Form 5768 is attached.

Part VIII, 4a: Your Specific Activities

Mail Solicitations: If the organization grows to have a non-trivial physical mailing list, DSW would then conduct a mailing campaign to raise funds for various programs. DSW has already filed charitable solicitation forms with the state governments of CA, DE, FL, ND, NY, TX, WA, RI, NH, and DC and will be filing the same paperwork in other necessary states.

Email Solicitations: If the organization grows to have a non-trivial email list, DSW would then presumably include fundraising mentions in the messages it sends to its email list. If DSW is heading in this direction, it would preemptively register with all 42-or-so state governments that require nonprofit organizations to file charitable-solicitation paperwork prior to soliciting donations from residents of those states.

Personal Solicitations: DSW will conduct in-person fundraising solicitations on a case-by-case basis. The organization does not intend to perform numerous in-person fundraising pitches on even a part-time basis in the foreseeable future. Rather, when interested philanthropists occasionally cross DSW's path, the organization will use these opportunities to start meaningful conversations around how additional financial support would bolster the organization's efforts to accomplish its mission. Looking at the longer term, DSW will eventually need to translate these additional fundraising leads into multiple new funding streams, in order to maintain DSW's

status as a publicly supported charity (as opposed to a private charity).

Foundation Grant Solicitations: DSW will submit grant applications to traditional grant-giving institutions. Because these institutions almost always have 501(c)(3) tax status, DSW's grant applications will probably never include requests for lobbying funds, instead focusing on DSW's coalition-building and public-relations work. That said, because DSW's mission is perceived as controversial in some circles -- and because there aren't many foundations that even focus on funding sexual freedom -- it's unlikely that DSW's operations would ever be largely dependent on traditional grants.

Website Donations: DSW's website's main purpose is to inform the public about the organization's work and why the public should support DSW's mission. The site also has a donation form to accept contributions via credit cards, PayPal, and the like.

Part VIII, 4d: Your Specific Activities

When DSW expands its fundraising to a larger number of solicitations, DSW will assume that its fundraising could occur in any number of U.S. states and, as such, DSW plans to file charitable-solicitation paperwork with the 42-or-so state governments that require such registrations from nonprofit organizations.

Part VIII, 11: Your Specific Activities

DSW will accept contributions in the form of securities, or stock donations, to our brokerage account via Vanguard. DSW has an agreement with donors that we will treat these contributions similar to cash. DSW agrees that once we have received the donated stock to our brokerage account, it is sold within 2 business days, and the funds transferred immediately to our bank account.

Part VIII, 13a: Your Specific Activities

Funding permitting, DSW will give small grants to organizations whose missions are aligned with DSW. This would further DSW's exempt purposes by creating a network of shared efforts toward the common mission of ending prostitution prohibition in the U.S.

Part VIII, 13b: Your Specific Activities

The grants that DSW awards further our exempt purposes by educating the public at large on the benefits of decriminalizing sex work. These grants also work to create a coalition of similarly aligned organizations so that our exempt purposes have a further reach.

Part VIII, 13c: Your Specific Activities

DSW is currently in the process of finalizing our grant agreement and signed contracts. The most recent version is attached.

Part VIII, 13d: Your Specific Activities

The current organizations that receive grants from DSW are Coyote - RI and Open Information Culture in WA. DSW has no relationship with these organizations and the individuals who coordinate our shared missions. We work together in coalition to decriminalize sex work.

Part VIII, 13e: Your Specific Activities

DSW maintains any expenses related to grants the same way it maintains all of its financial records. All financial information is housed in QuickBooks and is reviewed by staff monthly, if not more frequently.

Part VIII, 13f (ii): Your Specific Activities

A written proposal is required before DSW will issue a grant. Grant applications will need to specify the grantees' proposed activities and concomitant budgets, as well as acknowledging DSW's authority to withhold and/or recover grant funds if they are misused. After a grantee receives funding, it will be required to provide a final report and possibly an interim report on how the grant funds were spent and what was accomplished with said funds.

DSW will dedicate one employee who serves as the point person for grant inquiries, awards, and rejections. This grants work -- which will be only a part-time responsibility for a full-time employee -- will include being in regular communication with grantees, in order to address questions or challenges over the course of a grant period. DSW's grants officer will also ensure that DSW receives interim and final reports from grantees in a timely manner, as well as investigating any suspected misuse of funds.

Part VIII, 13g: Your Specific Activities

A DSW grant officer will serve as the main point of contact for the grantee after the grant is awarded, engaging in regular communications with the grantee in order to address questions or challenges over the course of the grant period. The grant officer will also ensure that DSW receives grant reports in a timely manner, as well as investigating any suspected misuse of funds. A final report detailing the use of resources will be mandatory.

Part VIII, 15: Your Specific Activities

DSW is related to the organization Campaign to Decriminalize Sex Work, a 501 (c)(4) organization.

The two organizations maintain separate bank accounts, separate bookkeeping systems, separate registries of purchased equipment (mostly computers), and other financial separations. That said, DSW and CDSW are somewhat connected financially as 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 DSW versus CDSW.

Part IX, line 15: Financial Data

2019 Expected Grants to Allied Groups	
COYOTE-RI	\$8,000
Open Information Culture (WA)	\$4,000
Total	\$12,000.00

Part IX, line 23: Financial Data

2019 Expenses not otherwise classified	
Lobbying firms	\$80,000
Travel	\$60,000
Online Services	\$25,000
Misc. Programs (including ads)	\$7,500
Printing	\$3,000
Events	\$8,000
Polling	\$4,500
Overhead	\$13,000
Total	\$201,000

Part IX, line 15: Financial Data

2020 Expected Grants to Allied Groups	
COYOTE - RI	\$12,000
TBD (could be multiple orgs)	\$42,000
Total	\$54,000.00

Part IX, line 23: Financial Data

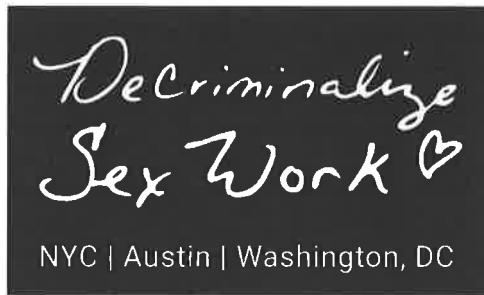
2020 Expenses not otherwise classified	
Lobbying firms	\$95,000
Travel	\$60,000
Online Services	\$35,000
Misc. Programs (including ads)	\$21,000
Printing	\$8,000
Events	\$37,000
Polling	\$6,000
Overhead	\$16,000
Total	\$278,000

Part IX, line 15: Financial Data

2021 Expected Grants to Allied Groups	
COYOTE - RI	\$16,000
TBD (could be multiple orgs)	\$40,000
Total	\$56,000.00

Part IX, line 23: Financial Data

2021 Expenses not otherwise classified	
Lobbying firms	\$100,000
Travel	\$60,000
Online Services	\$33,000
Misc. Programs (including ads)	\$23,000
Printing	\$9,000
Events	\$38,000
Polling	\$6,000
Overhead	\$16,000
Total	\$285,000



END HUMAN TRAFFICKING. PROMOTE HEALTH & SAFETY.

360 Nueces Street, Suite 1102
Austin, TX 78701
tel 512.942.6078
fax 512.521.3009
www.DecriminalizeSex.Work

Grant Agreement

(last updated July 2019)

Date of Agreement:
Grantee:
Total Amount of Grant:
Award Date:
Grant Period:
Payment Schedule:
Purpose of Grant:

Decriminalize Sex Work (the Grantor) is awarding this grant subject to the following terms and conditions:

1(a). Grantee confirms that it is an organization that is currently recognized by the Internal Revenue Service (the "IRS") as a public charity under sections 501(c)(3) and 509(a)(1), (2), or (3) of the Internal Revenue Code (the "Code"). If the IRS proposes or actuates a change in the tax status of the Grantee, the Grantee will inform DSW immediately of any such proposed or actual changes (whether or not the changes are being appealed).

1(b). The Grantee may also be a fiscally sponsored project of a recognized public charity or an individual. If Grantee is an individual, he/she must provide assurance to DSW that the funds are kept and utilized separately from personal accounts.

2. This grant may be used only for Grantee's charitable and educational activities. While DSW understands that the Grantee may participate in the public policy process, consistent with its tax-exempt status, Grantee is encouraged to use this grant primarily for movement building, education, research and other non-lobbying activities. However, DSW does not prohibit lobbying. Grantee is responsible for following the lobbying guidelines of their organization and jurisdiction. This grant must be used for the project agreed upon, as described in the Grantee's proposal and related correspondence, and may not be expended for any other purposes without DSW's prior written approval.

Grantee accepts responsibility for complying with this agreement's terms and conditions and will exercise full control over the grant and the expenditure of grant funds.

3. Grantee will provide to DSW a one to two-page progress report every 6 months. The first one is due 6 months after the grant begins. The 2nd one is due at the 11-month mark. The report should include:

- a. updates about activities discussed in the initial proposal;
- b. updates on emerging or new unexpected activities;
- c. media mentions or media coverage of activities;
- d. progress on decriminalizing prostitution in your region in general; and
- e. breakdown of expenditures pursuant to this grant.

4. Grantee will allow DSW to review and approve the text of any proposed publicity concerning this grant prior to its release. If this grant is to be used for a film, video, book, or other such product, DSW reserves the right to request a screening or preview of the product, during the final production stages, before deciding whether or not to be credited as a funder of the product.

5. If there is a conflict between Grantor and Grantee it should be handled directly with the grants manager and utilizing a mediator if determined to be necessary by Grantor. Neither Grantor nor Grantee shall air disagreements in public related to the grant or each other.

6. In the spirit of collaboration and moving the entire sex worker's rights movement forward, we highly encourage diplomacy with our allies and not publicly fighting other allies in the movement, even if we disagree with them. (This includes -- but is not limited to -- social media, other public forums, and group email messages.)

7. DSW reserves the right to discontinue, modify, or withhold any payments to be made under this grant award or to require a total or partial refund of any grant funds if, in DSW's sole discretion, such action is necessary because: (1) Grantee has not fully complied with the terms and conditions of this agreement; (2) there is a conflict between the Grantor and Grantee that cannot be mediated to the satisfaction of the Grantor; or (3) the DSW grant program ceases to exist.

8. If a dispute arises that cannot be mediated and further action is deemed necessary by either party, both the Grantor and Grantee hereby consent to submit to arbitration within the jurisdiction of New York, pursuant to Article 75 of NY's Civil Practice Law and Rules (NY CPLR §§ 7501-7514).

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Grantee's signature below will constitute its agreement to the terms and conditions set forth above. Please have the enclosed copy of this agreement reviewed and signed where indicated by an authorized officer of Grantee and then returned to us electronically within three weeks of receipt of this agreement.

On behalf of Grantee, I understand and agree to the foregoing terms and conditions of the DSW grant, and hereby certify my authority to execute this agreement.

Signature of DSW Staff: _____

Printed Name: _____

Title: _____

Date: _____

Signature of Grantee: _____

Printed Name: _____

Title: _____

Date: _____

(3rd SIGNATURE ONLY IF APPLICABLE)

Signature of Grantee's fiscal sponsor: _____

Printed Name: _____

Title: _____

Date: _____