

ADDENDUM 1_CITY DEBIT CARD REPORT

ATTACHEMNT J:

Letter from Attorney Stephanie N.K. Robbins

(Legal Representative for DSA Fund)

Supports the purpose of the DSA Fund is to promote the understanding of Democratic Socialism, focuses on issues important to democratic socialists

12/3/2025

December 3, 2025

VIA E-MAIL

Gina Costa
Providence Internal Auditor
gcosta@providenceri.gov

RE: DSA Fund's Nonpartisan How We Win Conference

Dear Ms. Costa,

I am the legal representative for DSA Fund, a charitable and educational organization exempt from federal income tax as being described in section 501(c)(3) of the Internal Revenue Code. DSA Fund operates for the purpose of promoting understanding of democratic socialism. As a section 501(c)(3) organization, DSA Fund is prohibited from participating or intervening in any political campaign on behalf of or in opposition to any candidate for public office. However, DSA Fund is permitted to engage in nonpartisan political activities, including voter education, voter registration, and get out the vote drives.

DSA Fund has notified me that some potential conference participants are concerned that DSA Fund's How We Win conference being held in New Orleans on December 5 through 7, 2025, involves partisan political activity. The conference is an "annual policy conference [that] will bring together the over 250 democratic socialists in elected office across the country alongside an array of grassroots and policy allies to work on achieving legislative wins for working people."¹ Over the course of three days, participants will attend numerous educational workshops, studios, and debates.

Although the conference's educational activities focus on issues important to democratic socialists and may include participation by elected officials, neither this focus nor the presence of elected officials makes the conference "partisan." DSA Fund is permitted to engage in issue advocacy, including on issues that may divide candidates in an election for public office.² Furthermore, the Internal Revenue Service has ruled that section 501(c)(3) educational activities may express a particular viewpoint, including controversial viewpoints.³ Accordingly, a conference that focuses on democratic socialist issues and viewpoints is educational in the same way that a conference focusing on conservative or progressive issues and viewpoints is educational.

I am an attorney that specializes in representing nonprofit organizations and that previously served as a tax law specialist for the Internal Revenue Service, Tax Exempt and

¹ Dsafund.org, How We Win, <https://dsafund.org/hww-conf/> (last visited Dec. 2, 2025).

² Revenue Ruling 2007-41, 2007-25 I.R.B. 1421 (Jun. 18, 2007).

³ Revenue Ruling 86-43, 1986-2 C.B. 729 (Jul. 1986).

Government Entities, and as an attorney the IRS Office of Associate Chief Counsel for Employee Benefits, Exempt Organizations, and Employment Taxes. I have reviewed the conference's program and am satisfied that the conference complies with the requirements of section 501(c)(3) of the Internal Revenue Code and will not result in partisan political campaign intervention. If you have any questions, please feel free to reach out to me at the number above or at srobbins@harmoncurran.com.

Sincerely,



Stephanie N.K. Robbins
Attorney

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