

ARTICLES OF INCORPORATION  
OF  
TREASURE VALLEY SCOTTISH AMERICAN SOCIETY, INC.

2014 JUN 26 PM 2:31  
SECRETARY OF STATE  
STATE OF IDAHO

The undersigned, acting as the initial incorporator of a nonprofit corporation ("Corporation") organized under and pursuant to the Idaho Nonprofit Corporation Act, Chapter 3, Title 30, Idaho Code ("Act"), adopts the following Articles of Incorporation ("Articles").

ARTICLE I  
NAME OF THE CORPORATION

The name of the Corporation is Treasure Valley Scottish American Society, Inc.

ARTICLE II  
STATUS

The Corporation is a nonprofit corporation.

ARTICLE III  
PERIOD OF DURATION

The period of duration of the Corporation is perpetual.

ARTICLE IV  
REGISTERED OFFICE AND AGENT

The location of the Corporation is in the City of Boise, County of Ada, and in the State of Idaho. The address of the initial registered office is 7182 N. Cascade Drive, Boise, Idaho 83706 and the name of the initial registered agent at this address is Wendy Bauer.

ARTICLE V  
PURPOSES

The purposes for which the Corporation is organized and will be operated are exclusively for charitable, educational, and athletic purposes. With the forgoing limitation, the Corporation is organized for the purposes as follows:

A. This corporation is organized exclusively for charitable, educational and religious purposes; including but not limited to the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future federal tax code.

B. Notwithstanding any of the statements of purposes and powers of this corporation contained herein, the corporation shall not, except to an insubstantial degree, engage in any activity or exercise any powers that are not in furtherance of the specific purposes of this corporation.

C. Consistent with its tax-exempt purposes, this nonprofit corporation may exercise any of the general powers set forth under the Idaho Nonprofit Corporation Act. To do all lawful things and acts which this corporation at any time shall, in the discretion of the directors deem to be in the best interest of the corporation and to pay all costs and expenses in connection with these acts.

D. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code or by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code.

E. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements on behalf of any candidate for public office).

F. To exercise all powers granted by law necessary and proper to carry out the foregoing purposes, including, but not limited to, the power to accept donations of money, property, whether real or personal, or any other things of value. Nothing herein contained shall be deemed to authorize or permit the Corporation to carry on any business for profit, to exercise any power, or to do any act that a corporation formed under the Act, or any amendment thereto or substitute therefore, may not at that time lawfully carry on or do.

G. To foster promulgate and spread Scottish culture and heritage to the community and residents of the Treasure Valley and residents having Scottish descendents, the public, friends and supporters of the Scottish Community in the State of Idaho and the Treasure Valley through offering educational programs and activities focusing on Scottish studies, music, dancing, cuisine, recreation, genealogy, clans and traditional Highland sporting events. The Treasure Valley is defined by the United States Census Bureau is the area consisting of the Boise Metropolitan Statistical Area (MSA) consisting of five (5) counties (Ada, Boise, Canyon, Gem, and Owyhee) in southwestern Idaho, anchored by the cities of Boise, Meridian and Nampa.

## ARTICLE VI LIMITATIONS AND CONFLICTS OF INTEREST

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, 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 in Article Third hereof. 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) 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. Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation.

## ARTICLE VII MEMBERS

The Membership shall consist of the board of directors as set forth in the Bylaws.

ARTICLE VIII  
BOARD OF DIRECTORS

The affairs of the Corporation shall be managed by its Board of Directors. The number of Directors serving on the Board of Directors shall be fixed in accordance with the Corporation's Bylaws. Other than the Directors constituting the initial Board of Directors, who are designated in these Articles, the Directors shall be elected by the existing Directors of the Corporation in the manner and for the term provided in the Bylaws of the Corporation.

The names and street addresses of the persons constituting the initial Board of Directors are:

<u>NAME</u>	<u>ADDRESS</u>
Timothy Richard Smith	1301 N. Garden Street Boise, ID 83706
Wendy Bauer	7182 W. Cascade Drive Boise, ID 83704
Rick Morriss	11275 W. 2 <sup>nd</sup> Street Star, ID 83669
Vandy J. Forrester III	52 Rainbow Ridge Garden Valley, ID 83622
Timothy E. McHugh	9387 N. Snaffle Bit Lane Kuna, ID 83634

ARTICLE IX  
DISTRIBUTION ON DISSOLUTION

Upon dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all liabilities of the Corporation, distribute all the assets of the Corporation consistent with the purposes of the Corporation to such organization or organizations as shall at that time qualify as exempt organizations under

Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time, in such manner as the Board of Directors shall determine. Any such assets not so distributed shall be distributed by the district court of the county in which the principal office of the Corporation is then located, exclusively for the purposes or to such organizations, as such court shall determine to be consistent with the purposes of the Corporation.

## ARTICLE X INCORPORATORS

The name and street address of the initial incorporator is:

Timothy Richard Smith  
1301 N. Garden Street  
Boise, ID 83706

## ARTICLE XI BYLAWS

Provisions for the regulation of the internal affairs of the Corporation shall be set forth in the Bylaws. The Board of Directors shall have authority to amend the Corporation's Bylaws at a properly noticed special or regular meeting of the Board of Directors.

DATED this 26 day of June 2014.

  
Timothy Richard Smith, Initial Incorporator

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