



# ARTICLES OF INCORPORATION (Non-Profit)

To the Secretary of State of the State of Idaho  
The undersigned, in order to form a Corporation  
under the provisions of Title 30, Chapter 3, Idaho  
Code, submits the following articles of incorporation:

**FILED/EFFECTIVE**  
Dec 21 3 19 PM '00  
SECRETARY OF STATE

Article 1. The name of the corporation shall be:

R & S FOUNDATION, A NON-PROFIT CORPORATION

Article 2. The purpose for which the corporation is organized is:

SEE ATTACHED ADDENDUM

Article 3. The street address of the registered office is: 10260 South 600 East, Rexburg, Idaho  
83440 and the registered agent at such address is: Ray G. Peterson

Article 4. The board of directors shall consist of no fewer than three (3) people. The names and addresses of the directors are: SEE ATTACHED ADDENDUM

Article 5. The name and address of the incorporator(s): James S. Weisz, Esq.  
c/o Rutan & Tucker, LLP, 611 Anton Blvd., Suite 1400  
Costa Mesa, CA 92626

Article 6. The mailing address of the corporation shall be: P.O. Box 3236, Idaho Falls, Idaho 83403

Article 7. The corporation (☐ does ☒ does not) have voting members.  
(check one)

Article 8. Upon dissolution the assets shall be distributed SEE ATTACHED ADDENDUM

Article 9: SEE ATTACHED ADDENDUM

Signature of all incorporators:

James S. Weisz

Customer Acct #

(if using pre-paid account)

Secretary of State use only

IDAHO SECRETARY OF STATE

12/21/2000 09:00  
CK: 03432 CT: 20160 BH: 368200

1 @ 30.00 = 30.00 INC NONP # 2  
1 @ 20.00 = 20.00 EXPEDITE C # 3

C136775

ADDENDUM TO  
ARTICLES OF INCORPORATION (Non-Profit)  
R & S FOUNDATION, A NON-PROFIT CORPORATION

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Article 2:

The specific and primary purpose of this corporation is to make charitable grants to organizations which have established their tax exempt status under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code") or the corresponding provision of any future United States internal revenue law, or is the equivalent of a public charity described in Section 509(a)(1), (2) or (3) of the Code or a private operating foundation described in Section 4942(j)(3) of the Code as provided for by Internal Revenue Service Revenue Procedure 92-94.

Notwithstanding any provision contained in these Articles or in any other governing instrument of this corporation, this corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code or the corresponding provision of any future United States internal revenue law; or (b) by a corporation contributions to which are deductible under Section 170(c)(2) of the Code or the corresponding provision of any future United States internal revenue law.

No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this 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.

Notwithstanding any provision contained in these Articles or in any other governing instrument of this corporation, 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 4: Names and addresses of the directors are:

Ray G. Peterson  
10260 South 600 E.  
Rexburg, ID 83440

Shannon R. Peterson  
10260 South 600 E.  
Rexburg, ID 83440

Erin A. Peterson  
10260 South 600 E.  
Rexburg, ID 83440

Article 8: The property of this corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member hereof, or to the benefit of any private person. Upon the dissolution or winding up of this corporation, its assets remaining after payment (or provision for payment) of all of its debts and liabilities shall be distributed to a nonprofit fund, foundation or corporation designated by the Board of Directors of this corporation which is organized and operated exclusively for charitable, educational or scientific purposes and which has established its tax exempt status under Section 501(c)(3) of the Code or the corresponding provision of any future United States internal revenue law.

Article 9: Notwithstanding any provision contained in these Articles or in any other governing instrument of this corporation, this corporation is required to distribute its income for each taxable year at such times and in such manner as not to subject this corporation to tax under Section 4942 of the Code or the corresponding provision of any future United States internal revenue law. In addition, this corporation shall not, during any period and to the extent that it is a private foundation described in Section 509 of the Code or the corresponding provision of any future United States internal revenue law:

(a) engage in any act of self-dealing as defined in Section 4941(d) of the Code; (b) retain any excess business holdings as defined in Section 4943(c) of the Code; (c) make any taxable expenditures as defined in Section 4945(d) of the Code; or (d) make any investments in such manner as to subject the corporation to tax under Section 4944 of the Code or the corresponding provision of any future United States internal revenue law.