

**Articles of Incorporation**  
**Koltael Inc.**  
**A Non-Profit Corporation**

*For Office Use Only*

**-FILED-**

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I, the Incorporator, a natural person, adopt this Articles of Incorporation to form a nonprofit corporation under the Idaho Nonprofit Corporation Act.

**Article One**  
**Name**

The name of the nonprofit corporation is Koltael Inc.

**Article Two**  
**Registered Agent and Office**

The name of the initial registered agent and registered office in the State of Idaho are:

Guardian Registered Agents Inc.  
955 Pier View Dr.  
Idaho Falls, ID 83402

**Article Three**  
**Names and Addresses of the Incorporators**

The name and residence of each Incorporator is:

Name:

Address:

Andrew Mangeris

5304 Clearfield Ln.  
Idaho Falls, ID 83406

## **Article Four Duration**

The nonprofit corporation's duration is perpetual.

## **Article Five Purposes**

The nonprofit corporation is organized and will be operated exclusively for general charitable and educational purposes as set forth in Internal Revenue Code Section 501(c)(3) including but not limited to empowering indigenous communities through education throughout the world. The corporation will do this by building modern facilities to create an inviting learning environment for the indigenous communities. The corporation will also provide better technology and curriculums to more remote, impoverished indigenous communities. The corporation may also engage in promoting activities that provide education and resources for indigenous communities throughout the world. The corporation may also consider other distributions for public and charitable purposes for education to indigenous people throughout the world.

## **Article Six Dissolution**

When the nonprofit corporation dissolves, the Board of Directors will, after paying or making provision for the payment of all liabilities of the corporation, distribute all corporation assets to one or more organizations organized and operated exclusively for charitable and educational purposes that are, at that time, qualified as exempt organizations under Internal Revenue Code Section 501(c)(3) and serve a similar charitable purpose as the nonprofit corporation.

If any assets are not distributed under the preceding paragraph, the court of appropriate jurisdiction for the county in which the principal office of the corporation is then located, will dispose of those assets exclusively for charitable and educational purposes or to one or more organizations that are, at that time, qualified as exempt organizations under Internal Revenue Code Section 501(c)(3), as the court determines.

## **Article Seven Restrictions**

No part of the net earnings or assets of the nonprofit corporation will inure to the benefit of, or be distributable to, its director, officers or any other private persons. But the nonprofit corporation

may pay reasonable compensation for services provided and make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation.

No part of the activities of the nonprofit corporation may include propagandizing or influencing legislation as defined in Internal Revenue Code Section 4945. The nonprofit corporation may not participate in, or intervene in (including the publishing or distributions of statements) any political campaign on behalf of any candidate for public office.

The nonprofit corporation may not exercise any power or engage directly or indirectly in any activity that would invalidate its status as a corporation exempt from federal income taxation:

as a corporation exempt from federal tax under Internal Revenue Code Section 501(c)(3);

as a corporation contributions to which are deductible under Internal Revenue Code Section 170(c)(2); or

as a nonprofit corporation organized under the laws of State of Idaho.

The nonprofit corporation must distribute its income for each tax year at a time and in a manner to avoid the tax on undistributed income imposed by Internal Revenue Code Section 4942. Furthermore, the nonprofit corporation must not:

engage in any act of self-dealing as defined in of the Internal Revenue Code Section 4941(d);

retain any excess business holdings as defined in of the Internal Revenue Code Section 4943(c);

make any investments in a manner that would subject it to tax under of the Internal Revenue Code Section 4944; or

make any taxable expenditures as defined in of the Internal Revenue Code Section 4945(d).

## **Article Eight**

### **Board of Directors**

The nonprofit corporation is organized on a non-stock basis and will have no members. The Board of Directors will have authority for all affairs of the nonprofit corporation and may exercise all powers of the nonprofit corporation as permitted by federal law, state law, and the Articles of Incorporation and By-Laws of the nonprofit corporation as in effect from time to time.

The number of directors to constitute the first Board of Directors is three. After this initial Board of Directors is organized, it may change the number of directors in the manner provided in the By-Laws and consistent with the laws of the State of Idaho.

The initial members of the Board of Directors are:

Andrew Mangeris  
5304 Clearfield  
Ammon, ID 83406

Tim Evans  
4450 N. 1000 E.  
PO Box 339  
Oakley, UT 84055

Scott Driggs  
11324 S Red Canyon Ct.  
South Jordan, UT 84095

## **Article Nine By-Laws**

In furtherance and not in limitation of the powers conferred upon the Board of Directors by law, the Board of Directors shall adopt, amend, and repeal from time to time, the By-Laws of the nonprofit corporation.

## **Article Ten Amendments**

The nonprofit corporation may amend the Articles of Incorporation in the manner provided by the laws of the State of Idaho. But no amendment may authorize the Board of Directors to conduct the affairs of the nonprofit corporation in any manner or for any purpose contrary to the provisions of the Internal Revenue Code Section 501(c)(3).

## **Article Eleven Miscellaneous**

All general or specific references to the Internal Revenue Code are to the Internal Revenue Code of 1986 as now in force or later amended, or the corresponding provision of any future United States revenue law. Similarly, any general or specific references to the laws of the State of Idaho are to the laws of the State of Idaho as now in force or later amended.

IN WITNESS WHEREOF, the Articles of Incorporation are signed on March 16, 2023.

  
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Andrew Mangeris