

# State of Idaho

## Department of State

### CERTIFICATE OF INCORPORATION OF

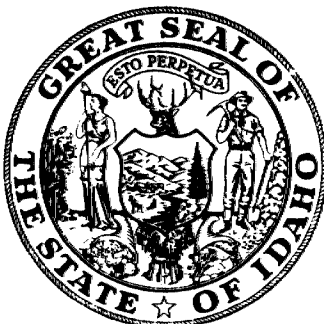
IDAHO TAX AND BUSINESS LAWYERS ASSOCIATION, INC.

File number C 108343

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of IDAHO TAX AND BUSINESS LAWYERS ASSOCIATION, INC. duly signed pursuant to the provisions of the Idaho Nonprofit Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: November 18, 1994



*Pete T. Cenarrusa*  
SECRETARY OF STATE

By *[Signature]*

# ARTICLES OF INCORPORATION

OF Nov 18 4 33 PM '94

SECRETARY OF STATE

## IDAHO TAX AND BUSINESS LAWYERS ASSOCIATION, INC.

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

### ARTICLE I. NAME.

The name of the Corporation is IDAHO TAX AND BUSINESS LAWYERS ASSOCIATION, INC.

### ARTICLE II. NONPROFIT STATUS.

The Corporation is a nonprofit corporation.

### ARTICLE III. PERIOD OF DURATION.

The period of duration of the Corporation is perpetual.

### ARTICLE IV. INITIAL REGISTERED OFFICE AND AGENT.

The location of this Corporation is in the City of Boise, County of Ada, State of Idaho. The address of the initial registered office is 277 North Sixth Street, Suite 200, Boise, Idaho 83702, and the name of the initial registered agent at this address is Kenneth R. McClure.

### ARTICLE V. PURPOSES.

The purposes for which the Corporation is organized and will be operated are as follows:

A. Promoting justice and representing the concerns and positions of attorneys in Idaho with respect to various matters and in various forums, including, without limitation, the Idaho legislature.

B. To exercise all powers granted by law necessary and proper to carry out the above-stated purposes, including but not limited to the power to accept donations of money, property, whether real or personal, or any other thing of value.

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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 Act, or any amendment thereto or substitute therefor, may not at that time lawfully carry on or do.

#### **ARTICLE VI. LIMITATIONS.**

No part of the net earnings or the assets of the Corporation shall inure to the benefit of, or be distributable to, 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 in Article V hereof. The Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

#### **ARTICLE VII. NO MEMBERS.**

The Corporation shall not have members.

#### **ARTICLE VIII. BOARD OF DIRECTORS.**

The affairs of the Corporation shall be managed by its Board of Directors. The Board of Directors shall consist of not less than six (6) nor more than nine (9) individuals. The actual number of Directors shall be fixed by the Bylaws of the Corporation. Other than the Directors constituting the initial Board of Directors, who are designated in these Articles, the Directors shall be elected or appointed by the existing Directors 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>
Kenneth R. McClure	277 N. 6th Street, Suite 200 P.O. Box 2720 Boise, Idaho 83701
J. Michael Brassey	999 Main Street, Suite 910 Drawer A Boise, Idaho 83702

Melville W. Fisher, II

702 W. Idaho, 10th Floor  
P.O. Box 1539  
Boise, Idaho 83701-1539

Allen R. Bosch

242 N. 8th Street, Suite 200  
Boise, Idaho 83702

William J. Batt

702 W. Idaho, 10th Floor  
P.O. Box 1539  
Boise, Idaho 83701-1539

Robert E. Onnen

8151 W. Rifleman  
Boise, Idaho 83704

#### **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. In doing so the Board of Directors shall distribute such assets among the following nonprofit organizations: (1) Taxation, Probate and Trust Law Section of the Idaho State Bar; (2) Corporate and Securities Section of the Idaho State Bar; and (3) Idaho State Bar. Provided that such organizations as shall at the 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 a manner as the Board of Directors shall determine or other tax-exempt code section consistent with satisfying the distribution requirements of the Corporation. 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 such purposes or to such organizations, as such court shall determine to be consistent with the purposes of the Corporation.

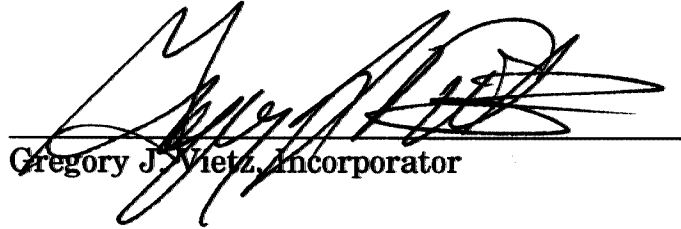
#### **ARTICLE X. INCORPORATOR.**

The name and street address of the incorporator is Gregory J. Vietz, 277 North Sixth Street, Suite 200, Boise, Idaho 83702.

## ARTICLE XI. BYLAWS.

Provisions for the regulation of the internal affairs of the Corporation shall be set forth in the Bylaws.

DATED this 15<sup>th</sup> day of November, 1994.

  
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Gregory J. Vietz, Incorporator