

State of Idaho

Department of State.

CERTIFICATE OF INCORPORATION OF

TRUST AND TAX EDUCATION FOUNDATION, INCORPORATED

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 _____

TRUST AND TAX EDUCATION FOUNDATION, INCORPORATED

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 August 10, _____, 19 84 .



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

Aug 10 8 27 AM '84
SECRETARY OF STATE

ARTICLES OF INCORPORATION
OF
TRUST AND TAX EDUCATION FOUNDATION, INCORPORATED

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Pursuant to the Idaho Nonprofit Corporation Act, Idaho Code Sections 30-301 -- 30-332, and the laws of the State of Idaho governing Private Foundations and Charitable Trusts, Idaho Code Sections 68-1201 -- 68-1207,

I, the undersigned incorporator, for the purpose of forming a non-membership nonprofit corporation, pursuant to the laws of the State of Idaho, do hereby certify as follows:

FIRST: The name of the corporation shall be TRUST AND TAX EDUCATION FOUNDATION, INCORPORATED.

SECOND: The corporation shall be a nonprofit corporation.

THIRD: The period of duration of the nonprofit corporation shall be perpetual.

FOURTH: The purposes for which the nonprofit corporation is to be formed shall be:

Educational, eleemosynary, charitable, and civic; including but not limited to the following . . .

To conduct public education in all matters relating to trusts, wills, probate, estate planning, federal taxation, state taxation, real property, and personal property.

To sponsor seminars for the education of the public in all legal, accounting, life insurance, and property aspects of the foregoing areas.

To raise funds for and contribute to the endowment of national, state and local bar association educational programs in the legal field of wills, probate, trusts and estate planning.

To raise funds for and contribute to the endowment of scholarships for attendance at all such bar association sponsored educational programs.

To generally conduct and contribute to the education of the general public in all appropriate manners.

The nonprofit corporation shall have all additional lawful purposes for which a nonprofit corporation may be incorporated under the laws of the State of Idaho.

FIFTH: The nonprofit corporation shall have no members. It shall be a nonmember educational foundation.

SIXTH: The street address of the initial registered office of the nonprofit corporation and the initial registered agent at such street address shall be: Mr. Ramon Prohaska, 7535 Westmond Road, Sagle, Idaho 83860.

SEVENTH: The board of directors shall be elected in whole by The PROHASKA LAW FIRM, P.A.

EIGHTH: The number of directors constituting the initial board of directors of the nonprofit corporation shall be One (1).

NINTH: The name and street address of the sole incorporator is: Ramon D. Prohaska, 7535 Westmond Road, Sagle, Idaho 83860.

TENTH: The nonprofit corporation shall have all lawful powers set forth in the Idaho Nonprofit Corporations Act and the Idaho Business Corporation Act.

ELEVENTH: The nonprofit corporation shall distribute such amounts for each taxable year at such time and in such manner as not to subject the nonprofit corporation to tax under section 4942 of the Internal Revenue Code;

The nonprofit corporation shall not engage in any act of self-dealing which is subject to tax under section 4941 of the Internal Revenue Code;

The nonprofit corporation shall not retain any excess business holdings which are subject to tax under section 4943 of the Internal Revenue Code;

The nonprofit corporation shall not make any investments in such manner as to subject the nonprofit corporation to tax under section 4944 of the Internal Revenue Code; and

The nonprofit corporation shall not make any taxable expenditures which are subject to tax under section 4945 of the Internal Revenue Code.

TWELFTH: The date of signing these Articles of Incorporation for the TRUST AND TAX EDUCATION FOUNDATION is this 8th day of August, in the year 1984.


RAMON D. PROHASKA, Incorporator