

ARTICLES OF INCORPORATION
OF
EAST MILLS PARENT TEACHER ORGANIZATION

TO THE SECRETARY OF STATE OF THE STATE OF IOWA:

Pursuant to section 504.202 of the Revised Iowa Nonprofit Corporation Act, the undersigned, acting as incorporator, adopts the following articles of incorporation for the nonprofit corporation:

ARTICLE I

The name of the nonprofit corporation is **East Mills Parent Teacher Organization**

ARTICLE II

The nonprofit corporation shall have perpetual duration.

ARTICLE III

The purpose for which the nonprofit corporation is organized shall be to enhance and support the educational experience at East Mills Elementary, to develop a closer connection between school and home by encouraging parental involvement, and to improve the environment at East Mills Elementary through volunteer and financial support. Notwithstanding the foregoing, however, the corporation is organized exclusively for charitable and educational purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or corresponding section of any future federal tax code.

ARTICLE IV

The corporation is not organized for profit. 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 III 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 no 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 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 corresponding section of any future federal tax code.

ARTICLE V

The street address of the initial registered office of the nonprofit corporation is 40664 US Hwy 34, Emerson, located in the County of Mills, and the name of its initial registered agent at such address is Lindsay Stearns.

ARTICLE VI

The name and address of the incorporator is:

Lindsay Stearns
40664 US Hwy 34
Emerson, IA 51533

ARTICLE VII

The names and addresses of the individuals who are to serve as initial directors are:

Lindsay Stearns
40664 US Hwy 34
Emerson, IA 51533

Dinah Sampson
55498 370th St.
Hastings, IA 51540

Tina Bakehouse
5575 370th St.
Hastings, IA 5154

ARTICLE VIII

The nonprofit corporation shall have members with those rights and responsibilities described in the bylaws. East Mills Parent Teacher Organization does not and shall not discriminate on the basis of race, color, religion (creed), gender, gender expression, age, national origin (ancestry), disability, marital status, gender identity, and socioeconomic or military status, in any of its activities or operations.

ARTICLE IX

The nonprofit corporation shall have all of the powers given to it by the laws of the State of Iowa; provided, however, only such powers shall be exercised as are in furtherance of the tax-exempt purposes of the corporation and as may be exercised by an organization exempt under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue Law.

- (A) The corporation will distribute its income for each tax year at such time and in such manner so that it will not become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any later federal tax laws.
- (B) The corporation will not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any later federal tax laws.

- (C) The corporation will not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any later federal tax laws.
- (D) The corporation will not make any investments in a manner that would subject it to tax under Section 4944 of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any later federal tax laws.
- (E) The corporation will not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any future federal tax code.

ARTICLE X

Upon dissolution of the nonprofit corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government for a public purpose. Any such assets not so disposed of shall be disposed of 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 organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE XI

The liability of all directors, officers, and members of the nonprofit corporation shall be limited and said persons shall not be personally liable for damages for any action taken, or any failure to take action, except for such liabilities which are not limited under the Revised Iowa Nonprofit Corporation Act: (1) receipt of a financial benefit to which a director/officer/member is not entitled; (2) an intentional infliction of harm on the corporation or its members; (3) a violation of the unlawful distribution provision of the Revised Iowa Nonprofit Corporation Act; or (4) an intentional violation of criminal law.

Dated this 21st day of January, 2019.

Lindsay Stearns, Incorporator