

## **ARTICLES OF INCORPORATION**

### **CALIFORNIA SOCIETY OF ENROLLED AGENTS EDUCATION FOUNDATION, INC.**

#### **ARTICLE I**

The name of the corporation is: **CALIFORNIA SOCIETY OF ENROLLED AGENTS EDUCATION FOUNDATION, INC.**

#### **ARTICLE II**

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.

B. The specific purposes of this Corporation are:

1. To foster, improve and provide access to tax-related information and services available to the general public through education programs and scholarships aimed at increasing the level of knowledge of current Enrolled Agents and potential Enrolled Agent candidates.

2. To receive contributions and to make donations to, dispense charitable contributions through, and otherwise aid and support those organizations that qualify as exempt organizations under Section 501 (c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law.)

3. To have and to exercise all rights and power conferred on non-profit corporations under the laws of the State of California, including the power to contract, rent, buy or sell personal or real property.

#### **ARTICLE III**

The NAME AND ADDRESS IN THE State of California of this Corporation's initial agent for service of process is:

Catherine A. Apker, CAE  
3200 Ramos Circle  
Sacramento, California 95827-2513

## **ARTICLE IV**

A. This Corporation is organized and operated for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

B. Notwithstanding any other provision of these Articles, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization 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 any organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

C. 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 or intervene in (including the publishing or distribution of statements) any politician campaign on behalf of or in opposition to any candidate for public office.

## **ARTICLE V**

The assets of this Corporation are 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 Member, Directors, Trustee, Officer, or other private persons, except that the organization 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 II hereof. Upon dissolution or winding up of this Corporation, and after paying or adequately providing for the debts and obligations of the Corporation, the remaining assets shall be distributed to a nonprofit organization that is operated exclusively for charitable purposes and that has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code of the United States.

## **ARTICLE VI**

The liability of the Director or Trustees of the Corporation for monetary damages shall be eliminated to the fullest extent permissible under California law.

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Catherine A. Apker, CAE, Incorporator