

ARTICLES OF INCORPORATION
GAATES, Inc.

3697045

Article I.

The name of this corporation is: GAATES, Inc.

FILED

Secretary of State
State of California

1cc JUL 24 2014

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:

public purposes

charitable purposes

OR public and charitable purposes.

B. The specific purpose of this corporation is to: To provide services beneficial to the public interest.

Article III.

The name in the State of California of this corporation's initial agent for service of process is:

Business Filings Incorporated

Article IV.

The initial business and mailing address of the corporation is: 9529 Big Timber Dr, Elk Grove, California 95758

Article V.

This corporation is organized for charitable, religious, educational, and scientific purposes within the meaning of Section 501(c)(3), Internal Revenue Code, including, for such purposes, the making of distributions to corporations that qualify as exempt corporations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Notwithstanding any other provisions of these articles, this corporation shall not carry on any activities not permitted to be carried on by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue law.


No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

Article VI

The property of this corporation is irrevocably dedicated to charitable, religious, educational, and scientific purposes and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer or member thereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable, religious, educational, and scientific purposes and which has established its tax exempt status under Section 501(c) (3), Internal Revenue Code.

Business Filings Incorporated, Incorporator

Dated: July 23, 2014



By: Mark Williams, A.V.P.

GAATES, Inc.



I hereby certify that the foregoing transcript of 2 page(s) is a full, true and correct copy of the original record in the custody of the California Secretary of State's office.

JUL 31 2014 ^{LP}

Date: _____

Debra Bowen
DEBRA BOWEN, Secretary of State



Federal Tax Obligations of Non-Profit Corporations

Non-profit status may make an organization eligible for certain benefits, such as state sales, property, and income tax exemptions; however, this corporate status does not automatically grant exemption from federal income tax. To be tax exempt, most organizations must apply for recognition of exemption from the Internal Revenue Service to obtain a ruling or determination letter recognizing tax exemption.

Exemption as a charitable, educational, or religious organization under section 501(c)(3) is generally considered the most favorable status, because donations to 501(c)(3) organizations are tax deductible. To be exempt under that section, an organization must apply within 27 months after the end of the month in which it was created.

Although certain types of organizations are not required to apply for recognition of exemption, many do so in order to clarify their tax status. A user fee must accompany an exemption application. The IRS will not process an application until the user fee is paid.

Required Applications

Section 501(c)(3) organizations

- Form 1023, *Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code*
- Form SS-4, *Application for Employer Identification Number* (or apply for an EIN on-line at www.irs.gov; type "EIN" in the keyword box on any page)

Non-501(c)(3) organizations

- Form 1024, *Application for Recognition of Exemption Under Section 501(a) of the Internal Revenue Code*
- Form SS-4, *Application for Employer Identification Number* (or apply for an EIN on-line at www.irs.gov; type "EIN" in the keyword box on any page)
- Form 8718, *User Fee for Exempt Organization Determination Letter Request*

Help Available from the IRS

Publication 4220, *Applying for 501(c)(3) Tax-Exempt Status*

Publication 4221-NC, *Compliance Guide for Tax Exempt Organizations (other than 501(c)(3) Public Charities and Private Foundations)*

Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*

Publication 4221-PF, *Compliance Guide for 501(c)(3) Private Foundations*

Publication 4630, *Exempt Organizations Products and Services Navigator*

Publication 557, *Tax-Exempt Status for Your Organization*

Download forms and publications at www.irs.gov; or call **1-800-829-3676** (toll-free)

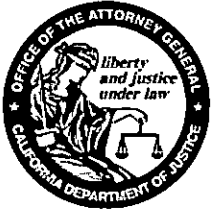
Charities and Nonprofits website: www.irs.gov/eo

- Life Cycles: web-based information tools to help tax-exempt organizations comply with requirements that occur throughout the life cycle of their organization
- www.stayexempt.irs.org: web-based training modules and mini-courses
- EO Update: free electronic newsletter with information for tax-exempt organizations and tax practitioners who represent them

TE/GE Customer Service: **(877) 829-5500** (toll free)

Don't Forget The Attorney General's Office

You've just incorporated as a charity.



You still have very important steps to take involving the Attorney General's Registry of Charitable Trusts.

✓ YOU MUST REGISTER YOUR CHARITY WITH THE ATTORNEY GENERAL'S OFFICE

To operate in California, you must register your charity with the Attorney General's Registry of Charitable Trusts within 30 days of receiving donations, property or other assets. Instructions available on the Attorney General's web site.

✓ YOU MUST FILE PERIODIC WRITTEN REPORTS EACH YEAR

All charities registered with the Attorney General's Office must file the Annual Registration Renewal Fee Report (RRF-1) each year and, if applicable, submit required IRS Form 990 financial reports. Registration renewal fees are based on a sliding scale according to the charity's annual gross revenue. Forms and Instructions available on the Attorney General's web site.

✓ YOU MUST OBTAIN ATTORNEY GENERAL APPROVAL FOR SPECIFIC TRANSACTIONS

Charities must obtain Attorney General approval for loans to officers, conversions from nonprofit to for-profit status and dissolution of the public benefit corporation. Instructions available on the Attorney General's web site.

www.oag.ca.gov/charities

Resources Available on the Attorney General's Charities Web Site

- ▶ Guide for California Charities
- ▶ Guide to the California Nonprofit Integrity Act of 2004
- ▶ Frequently Asked Questions
- ▶ Instructions for Registration/Reporting Forms for Charities
- ▶ Instructions for Registration/Reporting Forms for Fundraisers
- ▶ Instructions for Registration/Forms for Fundraising Counsels
- ▶ Instructions for Registration/Reporting Forms for Raffles
- ▶ Model Contract for Charities Using Commercial Fundraisers
- ▶ Guide For Dissolving A Charity
- ▶ Charities Search

✓ CHECK FOR ATTORNEY GENERAL UPDATES

Charities with Questions, Contact the Registry of Charitable Trusts
(916) 445-2021 or use the e-mail form on the Attorney General's Charities web site