

**ARTICLES OF INCORPORATION**  
**OF**  
**EQUIPPING THE PERSECUTED, INC.**

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:

**ARTICLE I**

The name of the Corporation is Equipping the Persecuted, Inc.

**ARTICLE II**

The Corporation shall have perpetual duration.

**ARTICLE III**

The Corporation is organized for the purpose of sending teachers and aid directly into “IDP” (internally displaced persons) camps refugee camp sites. The Corporation will provide our Nigerian brothers and sisters with a Biblical education for their minds, practical supplies for their bodies, and give them a chance to rebuild their spiritual and natural lives.

Notwithstanding the foregoing, it is expressly stated and agreed, that the Corporation is organized exclusively for charitable, religious, educational, and scientific 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 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 not 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 Corporation is 1625 Glen Ellen Rd., Sioux City, Woodbury County, Iowa, and the name of its initial registered agent at such address is Judd Saul.

## **ARTICLE VI**

The name and address of the incorporator is:

Judd Saul  
1625 Glenn Ellen Rd.  
Sioux City, Iowa 51106

## **ARTICLE VII**

The Corporation will not have members.

## **ARTICLE VIII**

The 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 of any future federal tax code).

## **ARTICLE IX**

Upon the dissolution of the Corporation, assets shall be distributed by the board of directors 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 X**

A director of the Corporation shall not be liable to the Corporation or its members for money damages for any action taken, or any failure to take any action, as a director, except liability for any of the following: (1) the amount of a financial benefit received by a director to which the director is not entitled; (2) an intentional infliction of harm on the Corporation or the members; (3) a violation of the unlawful distribution provision of the Revised Iowa Nonprofit Corporation Act; or (4) an intentional violation of criminal law. If the Revised Iowa Nonprofit Corporation Act is hereafter amended to authorize the further elimination or limitation of the liability of directors, then the liability of a director of the Corporation, in addition to the limitation on personal liability provided herein, shall be eliminated or limited to the extent of such amendment, automatically and without any further action, to the fullest extent permitted by law. Any repeal or modification of this Article shall be prospective only and shall not adversely affect any limitation on the personal liability or any other right or protection of a director of the Corporation with respect to any state of facts existing at or prior to the time of such repeal or modification.

## **ARTICLE XI**

The Corporation shall indemnify a director for liability (as such term is defined in section 504.851(5) of the Revised Iowa Nonprofit Corporation Act) to any person for any action taken, or any failure to take any action, as a director, except liability for any of the following: (1) receipt of a financial benefit by a director to which the director is not entitled; (2) an intentional infliction of harm on the Corporation or the members; (3) a violation of the unlawful distribution provision of the Revised Iowa Nonprofit Corporation Act; or (4) an intentional violation of criminal law. Without limiting the foregoing, the Corporation shall exercise all of its permissive powers as often as necessary to indemnify and advance expenses to its directors and officers to the fullest extent permitted by law. If the Revised Iowa Nonprofit Corporation Act is hereafter amended to authorize broader indemnification, then the indemnification obligations of the Corporation shall be deemed amended automatically and without any further action to require indemnification and advancement of funds to pay for or reimburse expenses of its directors and officers to the fullest extent permitted by law. Any repeal or modification of this Article shall be prospective only and shall not adversely affect any indemnification obligations of the Corporation with respect to any state of facts existing at or prior to the time of such repeal or modification.

Dated this \_\_\_\_ day of September, 2020.

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Judd Saul, Incorporator