COLORADO EMERALD SOCIETY

Articles of Incorporation Amendment and Member Approval Package

Prepared for proposed consideration in connection with the October 10, 2026 membership meeting.

Purpose: correct the original 2000 dissolution provision, expressly state the Society's Section 501(c)(3) charitable and educational purposes, and place core federal tax-exemption limitations in the Articles of Incorporation.

Important procedural note

Colorado law requires this substantive amendment to be submitted to the voting members after Board recommendation. Under the currently effective August 2009 CES By-Laws, twelve (12) members constitute a quorum for a membership meeting. The twenty-vote requirement in Article XII applies to amendment or replacement of the By-Laws, not to amendment of the Articles of Incorporation. For the Articles amendment, if a quorum exists, approval requires the votes cast in favor to exceed the votes cast in opposition, unless a greater vote is otherwise required by applicable law or a controlling governing document.

Recommended timing: the Board should approve and recommend the Articles amendment first. Because October 10 is not one of the regular meeting months specified in the currently effective August 2009 By-Laws, treat the October 10 meeting as a special membership meeting and mail notice to members at least thirty (30) days in advance. The notice should expressly identify both the proposed 2026 By-Laws and the proposed Articles amendment as business to be considered.

Package contents

1. Board Resolution Recommending Amendment
2. Notice to Voting Members
3. Proposed Articles of Amendment
4. Member Resolution Approving Amendment
5. Secretary's Certification of Member Vote
6. Filing and Records Checklist

1. BOARD RESOLUTION

Recommending Amendment to the Articles of Incorporation

WHEREAS, the Colorado Emerald Society was incorporated as a Colorado nonprofit corporation on August 17, 2000; and

WHEREAS, the Society is recognized by the Internal Revenue Service as an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code; and

WHEREAS, the original Articles of Incorporation provide that, upon dissolution, remaining assets will be distributed to the remaining active members; and

WHEREAS, the Board of Directors has determined that the Articles should instead expressly dedicate the Society's assets to charitable purposes and more clearly state the Society's tax-exempt purposes and limitations;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors approves and recommends to the voting members the proposed Articles of Amendment attached to this resolution; and

FURTHER RESOLVED, that the President and Secretary are authorized to provide proper notice of the proposed amendment to the voting membership, conduct or cause to be conducted the member vote, certify the result, and, upon approval, make the required filing with the Colorado Secretary of State and maintain the filed amendment with the Society's permanent records.

Adopted by the Board of Directors on ____________________, 2026.

___________________________________ Patrick O'Toole, President

___________________________________ Secretary

2. NOTICE TO VOTING MEMBERS

Proposed Amendment to the Articles of Incorporation

Meeting Date: October 10, 2026

Time: 12:00 p.m.

Location: Lansdowne Arms, Highlands Ranch, Colorado

Notice is hereby given that the voting members of the Colorado Emerald Society will be asked to consider and vote upon an amendment to the Society's Articles of Incorporation.

The proposed amendment does not change the Society's name, membership structure, or existing mission. CES welcomes and encourages participation by members of the broader community, including public-safety personnel, veterans, their families, and individuals who share an interest in Irish and Irish-American heritage, charitable service, fellowship, and community engagement. The amendment is intended to modernize the Society's foundational corporate document by:

- expressly stating that CES is organized and operated for charitable and educational purposes within Section 501(c)(3);
- adding standard limitations concerning private inurement, lobbying, and political campaign activity; and
- replacing the original 2000 provision that directs remaining assets to active members upon dissolution with a provision requiring remaining assets to stay dedicated to charitable purposes.

The complete text of the proposed Articles of Amendment accompanies this notice. Members are encouraged to review the proposed amendment before the meeting.

By order of the Board of Directors.

___________________________________ Secretary

Date notice delivered: ____________________

3. PROPOSED ARTICLES OF AMENDMENT

Colorado Emerald Society

Colorado Entity ID: 20001160367

Original Articles filed: August 17, 2000

Article 1. Purpose

The Colorado Emerald Society is organized and shall be operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, as amended, including promoting and preserving Irish and Irish-American heritage and culture; fostering education, charitable service, fellowship, and community engagement; recognizing and supporting law enforcement officers, firefighters, emergency medical personnel, military veterans, other public servants, and their families; providing educational opportunities and charitable assistance consistent with the Corporation's mission; and conducting such other activities as are consistent with the Corporation's exempt purposes.

Article 2. Limitations

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, any director, officer, member, or other private person, 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 these Articles.

No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, except to the extent permitted for an organization exempt under Section 501(c)(3) of the Internal Revenue Code. 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 activities not permitted to be carried on by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or by an organization contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

Article 3. Dissolution

The dissolution provision contained in the original Articles of Incorporation is deleted in its entirety and replaced with the following:

Upon dissolution of the Corporation, after payment or provision for payment of all liabilities, the Corporation's remaining assets shall be distributed exclusively for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, as amended, to one or more organizations then recognized as exempt under Section 501(c)(3), or to the federal government or a state or local government for a public purpose. No remaining assets shall be distributed to any member, director, or officer of the Corporation.

Article 4. Continuing Provisions

Except as expressly amended above, the provisions of the Articles of Incorporation remain in effect. The Corporation shall continue to have voting members.

4. MEMBER RESOLUTION

Approving Amendment to the Articles of Incorporation

At a duly noticed special meeting of the voting members of the Colorado Emerald Society held on October 10, 2026, the proposed Articles of Amendment were presented for consideration.

RESOLVED, that the voting members approve the Articles of Amendment presented with the meeting notice, including the charitable and educational purpose provision, federal tax-exemption limitations, and replacement dissolution provision; and

FURTHER RESOLVED, that the President, Secretary, and other appropriate officers are authorized to execute, certify, and file the amendment with the Colorado Secretary of State and take such ministerial actions as are reasonably necessary to place the amendment into effect.

Vote record

Voting members present / represented	
Votes in favor	
Votes opposed	
Abstentions	
Result	ADOPTED / NOT ADOPTED

The Secretary shall confirm before announcing the result that at least twelve (12) members are present to satisfy the quorum requirement of the August 2009 By-Laws and that the votes cast in favor of the Articles amendment exceed the votes cast in opposition, subject to any greater requirement imposed by applicable law.

___________________________________ Meeting Chair

___________________________________ Secretary

5. SECRETARY'S CERTIFICATION

Member Approval of Articles Amendment

I, ______________________________, Secretary of the Colorado Emerald Society, certify that:

- The Colorado Emerald Society is a Colorado nonprofit corporation with voting members.
- The Board of Directors recommended the proposed Articles of Amendment to the voting members.
- Notice of the October 10, 2026 special meeting was mailed to members at least thirty (30) days in advance, identified consideration of the Articles amendment as a purpose of the meeting, and included or was accompanied by the text or a summary of the amendment.
- The members entitled to vote were provided notice in accordance with the bylaws then in effect and applicable Colorado law.
- A quorum was present when the vote was taken.
- The amendment received the affirmative vote required by the bylaws then in effect and applicable Colorado law.
- The amendment was therefore duly adopted by the Colorado Emerald Society.

Certified this ______ day of ____________________, 2026.

__________________________________ Secretary

6. FILING AND RECORDS CHECKLIST

- Apply the currently effective August 2009 CES By-Laws: twelve (12) members constitute a quorum; the October 10 meeting should be treated as a special meeting; and mailed notice should be provided at least thirty (30) days in advance stating the business to be transacted.

For the separate vote on the proposed 2026 By-Laws, obtain at least twenty (20) affirmative member votes as required by Article XII of the currently effective August 2009 By-Laws.

- Board formally recommends the Articles amendment before the member vote.
- Deliver meeting notice and amendment text to every member entitled to vote. Retain proof of distribution.
- At the meeting, establish and record quorum before taking the vote.
- Record exact vote totals in the minutes and on the Member Resolution.
- Secretary signs the certification after confirming the required vote was achieved.
- File the adopted amendment electronically with the Colorado Secretary of State using the filing type then provided for amendment of nonprofit articles.
- Save the Secretary of State acceptance/confirmation and filed document with CES permanent corporate records.
- Provide the filed amendment to the Treasurer and maintain it with the IRS determination letter, current bylaws, Legacy Fund governance policy, and other due-diligence records.
- Update donor due-diligence materials to use the amended Articles after the filing is accepted.

Separate issue discovered during review

Fiscal year reconciled: the proposed 2026 By-Laws have been revised to use a December 1 through November 30 fiscal year, consistent with the Society's current IRS Form 990-N reporting period.

This package is a governance drafting aid based on the CES materials reviewed and Colorado nonprofit statutory requirements. For a material corporate filing, CES may choose to have Colorado nonprofit counsel review the final text before submission.