

## ATTACHMENT TO ARTICLE IV

The following are adopted as required for tax exempt status under Section 501(c)(3) of the Internal Revenue Code:

- (a) No part of the assets of the Corporation shall inure to the benefit of any Officer, Member, Director or Trustee of the Corporation or any private individual (except that reasonable compensation may be paid for services rendered to the organization) and no Officer, Member, Director, or Trustee shall be entitled to share in the distribution of any of the organization's assets on dissolution of the organization, it is intended that the Corporation shall be entitled to exemption from federal income tax under Section 501(c)(3), and related laws and regulations of the Internal Revenue Code.
- (b) Except to the extent permitted by Sections 501 and applicable subsections of the Internal Revenue Code, no substantial part of the activities of the Corporation shall consist of the carrying of propaganda or otherwise attempting to influence or participating or influencing (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.
- (c) The Corporation may authorize for its dissolution to be filed in accordance with Section 11 of Chapter 180 of the General Laws by the affirmative vote, at any meeting of its general members when a quorum is present, of 2/3 of the total number of the Members of the Corporation present and legally qualified to vote in meetings of the Corporation; provided, however, that in the event of any liquidation, dissolution, termination or winding up of the Corporation (whether voluntary, involuntary, or by operation of law), the property or assets of the Corporation remaining after providing for the payment of its debts and obligations shall, unless otherwise required by law, be conveyed, transferred, distributed, and set over outright to one or more charitable or educational institutions or organizations selected by said Corporation and created and organized for one or more nonprofit purposes similar to those of the Corporation, which qualify as exempt from income tax under Section 501(c)(3) of said Code as said Section may be applied to charitable, scientific, or educational purposes.
- (d) Except as may be otherwise required by law, the Corporation may merge or consolidate only with or into any corporation that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code which is organized for one or more of the purposes of the Corporation set forth in its Articles of Organization as from time to time amended or for purposes substantially similar thereto.

Notwithstanding any other provisions of these articles, the Organization is organized exclusively for one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code, and shall not carry on any activities not intended to be carried on by an organization exempt from income tax under said Code or corresponding provisions of any subsequent federal tax laws. No amendment to these Articles of Incorporation shall in any way authorize or permit the Corporation to be operated otherwise than exclusively for charitable, scientific or educational purposes, or for the promotion of the

general welfare, or for any purpose or in any manner that would deprive it of exemption from federal or state taxes.

- (e) In any taxable year in which the Corporation is a private foundation as described in IRC 509(a), the Organization shall distribute income for the said period at such time and in such manner as not to subject it to taxation under IRC 4942. Moreover, the Organization shall not: (a) engage in any act of self-dealing as defined in IRC 4941(b); retain any excess business holdings as defined in IRC 4943(c); (c) make any investments in such a manner as to subject the Organization to taxation under IRC 4944; or (d) make any taxable expenditures as defined IRC 4945(d) or corresponding provisions of any subsequent federal taxation laws.
- (f) The Corporation shall at all times maintain non-discriminatory membership rules and access to its facilities.