

ARTICLES OF INCORPORATION OF

[Name of Center]

CENTER FOR SPIRITUAL LIVING

A [Name of State/Province] Nonprofit Religious Corporation

ARTICLE 1 – NAME

Section 1.1. **Name of Corporation.** The name of the Corporation is [Name of Center], which is herein sometimes referred to as the “Center.”

ARTICLE 2 – DURATION

Section 2.1. **Duration of Center.** The Center shall have perpetual existence.

ARTICLE 3 – PURPOSES AND POWERS

Section 3.1. **Purposes.** The Center is organized and shall be operated exclusively for religious and charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. Subject to the foregoing, the specific purposes and objectives of the Center shall also include teaching, educating, and practicing the Science of Mind.

Section 3.2. **Powers.** In furtherance of the foregoing purposes and objectives (but not otherwise) and subject to the restrictions set forth in Section 3.3, the Center shall have and may exercise all of the powers now or hereafter conferred upon nonprofit corporations organized under the laws of [Name of State/Province] and may do everything necessary or convenient for the accomplishment of any of the corporate purposes, either alone or in connection with other organizations, entities or individuals, and either as principal or agent, subject to such limitations as are or may be prescribed by law.

Section 3.3. Restrictions On Powers.

(a) No part of the net earnings of the Center shall inure to the benefit of or be distributable to any member of the Center which is not then an exempt organization described in section 501(c)(3) of the Internal Revenue Code, any director or officer of the Center or any other individual (except that reasonable compensation may be paid for services rendered to or for the benefit of the Center affecting one or more of its purposes), and no member of the Center which is not then an exempt organization described in section 501(c)(3) of the Internal Revenue Code, and no director or officer of the Center or any other individual shall be entitled to share in any distribution of any of the corporate assets on dissolution of the Center or otherwise.

(b) No substantial part of the activities of the Center shall consist of carrying on propaganda or otherwise attempting to influence legislation. The Center shall not participate 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.

(c) Upon dissolution of the Center, all of the Center's assets remaining after payment of or provision for all of its liabilities shall be paid over or transferred to and among one or more exempt organizations described in section 501(c)(3) of the Internal Revenue Code, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code. The organizations to receive such property, and their respective shares and interests, shall be determined by the **[Board of Trustees/Leadership Council]**, which serves as the Center's Board of Directors.

(d) Notwithstanding any other provision of these articles of incorporation, the Center shall not carry on any activities not permitted to be carried on by a corporation exempt from federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, or by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, and, if at any time the Center is a "private foundation" as defined in section 509(a) of the Internal Revenue Code, then during such period of time:

(1) The Center shall not engage in any act of "self-dealing," as defined in section 4941(d) of the Internal Revenue Code, so as to give rise to any liability for the tax imposed by section 4941 of the Internal Revenue Code;

(2) The Center shall make distributions for each taxable year at such time and in such manner so as not to become subject to the tax imposed by section 4942 of the Internal Revenue Code;

(3) The Center shall not retain any “excess business holdings,” as defined in section 4943(c) of the Internal Revenue Code, so as to give rise to any liability for the tax imposed by section 4943 of the Internal Revenue Code;

(4) The Center shall not make any investments that would jeopardize the carrying out of any of the exempt purposes of the Center, within the meaning of section 4944 of the Internal Revenue Code, so as to give rise to any liability for the tax imposed by section 4944 of the Internal Revenue Code; and

(5) The Center shall not make any “taxable expenditure,” as defined in section 4945(d) of the Internal Revenue Code, so as to give rise to any liability for the tax imposed by section 4945 of the Internal Revenue Code.

(e) All references in these Articles of Incorporation to provisions of the Internal Revenue Code are to the provisions of the Internal Revenue Code of 1986, as amended, and to the corresponding provisions of any subsequent federal tax laws.

ARTICLE 4 - OFFICES, AGENTS AND INCORPORATORS

Section 4.1. Principal Office. The street and mailing address of the initial principal office of the Center is _____
_____.

Section 4.2. Registered Office and Agent. The street and mailing address of the initial registered office of the Center is _____
_____. The name of the Center’s initial registered agent at the initial registered office is _____.

Section 4.3. Incorporators. The name(s) and address(es) of the incorporators are as follows:

Name: _____

Address: _____

Name: _____

Address: _____

*[Comment: The above Section 4.3, together with Section 6.3 below (identifying the Center's "Initial Board"), are intended for the use of **NEW CENTERS** only which are incorporating for the first time. A newly established Center will typically designate a few individuals to act as the "Incorporators" and first "Directors," until such time as the Center's first [Board of Trustees/Leadership Council] can be elected. Established Centers should also consider updating their Articles of Incorporation (e.g., either because the name of the Center has changed, the articles do not correctly identify the [Board of Trustees/Leadership Council] as such, the tax provisions are outdated, or for other reasons), but established Centers that have previously been incorporated should not include either this Section 4.3, or Section 6.3 below, in their revised Articles of Incorporation.]*

ARTICLE 5 - MEMBERS

Section 5.1. Members. The Center shall have such classes of voting members as may from time to time be prescribed by its Bylaws or by the **[Board of Trustees/Leadership Council]**. The designation and voting powers of each class of members and their respective manner of election or appointment, qualifications, tenure, terms of membership, rights, limitations and obligations shall be as provided from time to time in the Bylaws of the Center or by the **[Board of Trustees/Leadership Council]**. The Center shall have no capital stock. However, the Center may issue certificates evidencing membership therein.

ARTICLE 6 - BOARD OF DIRECTORS

Section 6.1. General. The management of the affairs of the Center shall be vested in a **[Board of Trustees/Leadership Council]**, except as otherwise provided in the **[Name of State/Province]** Nonprofit Corporation Law, these Articles of Incorporation or the Bylaws of the Center. The number of directors, their classifications, if any, their terms of office and the manner of their election or appointment shall be as provided from time to time in the Bylaws of the Center.

Section 6.2. Liability of Members of [Board of Trustees/Leadership Council]. No member of the **[Board of Trustees/Leadership Council]** shall be personally liable to the Center or to its members for monetary damages for breach of fiduciary duty as a member of the **[Board of Trustees/Leadership Council]**, except that the foregoing shall not eliminate or limit liability of a member of the **[Board of Trustees/Leadership Council]** to the Center [or to its members for monetary damages for the following: (a) any breach of the member's duty of loyalty to the Center or to its members, (b) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or (c) any transaction from which the member directly or indirectly derived an improper personal benefit. If the **[Name of State/Province]** Nonprofit Corporation Law hereafter is amended to authorize the further elimination or limitation of the liability of members of the **[Board of Trustees/Leadership Council]**, then the liability of a member of the **[Board of Trustees/Leadership Council]**, in addition to the limitation on personal liability provided herein, shall be further eliminated or limited to the fullest extent permitted by the **[Name of State/Province]** Nonprofit Corporation Law. Any repeal or modification of this Section 6.2 shall be prospective only and shall not adversely affect any right or protection of a member of the **[Board of Trustees/Leadership Council]** existing at the time of such repeal or modification.

Section 6.3. Initial Board. The following individuals shall constitute the initial members of the **[Board of Trustees/Leadership Council]** of this Center:

Name: _____

Address: _____

Name: _____

Address: _____

[Comment: See Comment to Section 4.3 above. The above Section 6.3, together with Section 4.3 above (identifying the Center’s “Initial Board”), are intended for the use of NEW CENTERS only. Established Centers that have previously been incorporated should not include either this Section 6.3, or Section 4.3 above, in their revised Articles of Incorporation.]

ARTICLE 7 - BYLAWS

Section 7.1. Bylaws. The initial Bylaws of the Center shall be as adopted by the [Board of Trustees/Leadership Council]. Except to the extent limited by the [Name of State/Province] Nonprofit Corporation Law, the members of the [Board of Trustees/Leadership Council] shall have power to alter, amend or repeal the Bylaws from time to time in force and adopt new Bylaws. The voting members at any time and from time to time may also amend the Bylaws, or may repeal the Bylaws and adopt new Bylaws.

ARTICLE 8 - AMENDMENTS

Section 8.1. Amendments. The members of the [Board of Trustees/Leadership Council] shall have the power and authority at any time and from time to time to amend these Articles of Incorporation without member approval to the extent provided in the [Name of State/Province] Nonprofit Corporation Law. In addition, these Articles of Incorporation may be amended in any other respect at any time and from time to time by action of the [Board of Trustees/Leadership Council] and voting members in the manner

and to the extent provided by the [Name of State/Province] Nonprofit Corporation Law.

Dated: _____

[Signature of Incorporator] _____

[Typed Name of Incorporator], Incorporator

[Signature of Incorporator] _____

[Typed Name of Incorporator], Incorporator