



Strengthening  
Iowa's  
Families

200512

ARTICLES OF AMENDMENT

TO

ARTICLES OF INCORPORATION

OF

IOWA FAMILY POLICY CENTER, INC.

614707 AMEN \$10.00 CARE 2 7/12/12

To: Secretary of State  
State of Iowa

Pursuant to section 504.1005 of the Revised Iowa Nonprofit Corporation Act, the undersigned corporation adopts the following amendment to the corporation's Articles of Incorporation.

1. The name of the corporation is IOWA FAMILY POLICY CENTER, INC.
2. Article I. is hereby amended and in lieu thereof Article I. shall read as follows:

ARTICLE I.

NAME

The name of the corporation is The Family Leader Foundation, INC. and is incorporated as a corporation not for profit pursuant to Chapter 504 of the 2011 Code of Iowa.

3. The date of the adoption of the amendment and its effective date was June 18, 2012.
4. The corporation does not have members entitled to vote on such matter. The amendment was approved at a meeting of the Board of Directors held on June 18, 2012, by at least 2/3 majority vote of the Board of Directors.

FILED  
IOWA  
SECRETARY OF STATE

7-12-12  
10:03 AM  
W791677

By Robert L. Vander Plaats, President and CEO

Robert L. Vander Plaats



504RDN-200512

THE FAMILY LEADER FOUNDATION, INC.  
IA FAMILY POLICY CENTER INC  
1100 N HICKORY BLVD STE 107  
PLEASANT HILL, IA 50327

IAWA FAMILY POLICY CENTER

DATE 7/17/12

RECEIVED BY MW



\* W 0 0 7 9 1 6 7 7 \*

No: W00791677  
Date: 07/13/2012

# IOWA

## SECRETARY OF STATE

504RDN-200512

THE FAMILY LEADER FOUNDATION, INC.

### ACKNOWLEDGEMENT OF DOCUMENT FILED

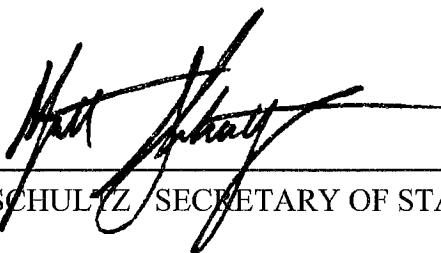
The Secretary of State acknowledges receipt of the following document:

Articles of Amendment

The document was filed on Jul 12 2012 10:03AM, to be effective as of Jul 12 2012 10:03AM.

The amount of \$10.00 was received in full payment of the filing fee.



  
MATT SCHULTZ, SECRETARY OF STATE



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INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR,  
P. O. BOX 2508  
CINCINNATI, OH 45201

Date: MAR 27 1997

IOWA FAMILY POLICY CENTER INC  
C/O WILLIAM G HORN  
1100 N HICKORY STE 105  
DES MOINES, IA 50317

DEPARTMENT OF THE TREASURY

Employer Identification Number:  
42-1461169

DLN#  
17053008039007

Contact Person:  
D. A. DOWNING

Contact Telephone Number:  
(513) 241-5199

Accounting Period Ending:  
Dec. 31

Foundation Status Classification:  
509(a)(1)

Advance Ruling Period Begins:  
Nov. 6, 1996

Advance Ruling Period Ends:  
Dec. 31, 2000

Addendum Applies:  
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

IOWA FAMILY POLICY CENTER INC

will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Requests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable



IOWA FAMILY POLICY CENTER INC

cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

Since you have not indicated that you intend to finance your activities with the proceeds of tax exempt bond financing, in this letter, we have not determined the effect of such financing on your tax exempt status.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and "foundation" status, you should keep it in your permanent records.



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IOWA FAMILY POLICY CENTER INC

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

*Bobby L. Scott*

District Director

Enclosure(s):  
Form 872-C