

18.

Articles of Incorporation of The Brethren Church

This is to certify that we Henry Homan, Jacob Hazen, Abraham Beeghly, John R. Denlinger and Christian A. Coler do associate ourself into a corporation to be known and designated as

First. "The Brethren Church".

Second. The principal centre of said church is to be the city of Ashland, Ashland County, Ohio, and that is to be its principal place of business and conference.

Third. The purpose for which this corporation is formed is to perpetuate and extend the Christian religion and the influence of the Gospel and to that end to promote the harmony efficiency and progress of all local Brethren Churches in the United States without interfering with congregational control and government or seeking to set up or establish any creed but the New Testament. To further that purpose all members of Brethren Churches in the United States may become members of this corporation.

Fourth. This corporation is not for profit.

IN WITNESS WHEREOF we have hereunto set our names this 25th day of August A.D. 1883. Executed in presence of — Chas. E. Swadener. Notary Public.

Abraham Beeghly

John R. Denlinger

Christian A. Coler

Jacob Hazen

Henry Homan

**ACTION BY UNANIMOUS VOTE OF DIRECTORS
THE BRETHREN CHURCH, INC.**

July 20, 2020

Pursuant to the authority contained in Section 1702.31 of the Ohio Revised Code, and pursuant to the unanimous written action provisions of Section 1702.25 of the Ohio Revised Code, the undersigned, being all the Members of the Executive Board of **The Brethren Church, Inc.**, an Ohio Non-Profit Corporation, do hereby take and adopt the following action by unanimous vote:

RESOLVED: That the Members of the Executive Board of the Nonprofit Corporation has the authority to amend the Articles of Incorporation of The Brethren Church pursuant to Section 1702.38(B)(4) of the Ohio Revised Code. The Articles of Incorporation of The Brethren Church shall be amended by the addition of a fifth paragraph as follows:

Fifth. All local churches shall by proper and legal procedures provide that all property and assets shall revert to The Brethren Church, Inc., in the event that the local organization disbands, becomes disorganized, or ceases to use its property for and in the interest of The Brethren Church. All surplus funds are prohibited from use for private inurement to any person in the event of a sale or dissolution of any local Brethren Church.

The additional *Fifth* paragraph of the Articles of Incorporation, along with the original *First through Fourth* paragraphs of the Articles of Incorporation together constitute the entire Articles of Incorporation of The Brethren Church, Inc.

Certification of Adoption

The undersigned, being all the Members of the Executive Board of The Brethren Church certify that this amendment to the Articles of Incorporation of The Brethren Church, an Ohio nonprofit corporation, were approved by unanimous affirmative vote at a duly called meeting of the Executive Board, which is memorialized by the signatures of all members of the Executive Board as set forth below.

MEMBERS:





07-20-2020
Date

07-20-2020
Date

Paul B. Hutton

07-20-2020

Date

Jeffrey K. Stitz

07-20-2020

Date

Mallorie Pedlow

07-20-2020

Date

Regis D. Stogdill

07-20-2020

Date

Jacy McPherson

07-20-2020

Date

Date



DATE	DOCUMENT ID	DESCRIPTION	FILING	EXPED	CERT	COPY
08/07/2020	202021803010	AMENDED/RESTATED ARTICLES (AMA)	50.00	0.00	0.00	0.00

Receipt

This is not a bill. Please do not remit payment.

REITZ, PAUL & SHORR
215 WEST GARFIELD ROAD
SUITE230
AURORA, OH 44202

STATE OF OHIO CERTIFICATE

Ohio Secretary of State, Frank LaRose
326

It is hereby certified that the Secretary of State of Ohio has custody of the business records for
THE BRETHREN CHURCH

and, that said business records show the filing and recording of:

Document(s)

AMENDED/RESTATED ARTICLES

Effective Date: 08/05/2020

Document No(s):

202021803010



United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the
Secretary of State at Columbus, Ohio this
7th day of August, A.D. 2020.

Ohio Secretary of State

18.

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

APR 2 1964

IN REPLY REFER TO
T:R:EO:4
TSP

The Brethren Church
524 College Avenue
Ashland, Ohio

Gentlemen:

We have considered the information submitted for use in determining your status and that of your member churches for Federal income tax purposes.

Based upon the evidence presented, it is held that you and your member churches appearing on the list submitted with your letter of March 17, 1964, are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954 as it is shown that you and your member churches are organized and operated exclusively for religious purposes. Any questions concerning excise, employment or other Federal taxes should be submitted to the appropriate District Director.

Accordingly, you and your listed member churches are not required to file Federal income tax returns so long as you and your listed member churches retain an exempt status.

It will not be necessary for you and your listed member churches to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as you and your listed member churches come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you and your listed member churches are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for your use or the use of the listed member churches are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106, and 2522 of the Code.

The Brethren Church

You and your listed member churches are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes), unless waiver of exemption certificates are, or have been, filed as provided in that Act. Inquiries regarding the waiver of exemption certificate should be addressed to your District Director. You and your listed member churches are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information annually not later than 45 days after the close of your annual accounting period:

1. Lists showing the names and mailing addresses of your new member churches and the names and addresses of any churches which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order or, if numerically designated only, in numerical order. In lieu of the lists referred to above you may furnish us with a copy of your published directory. Please send us one copy of the list or directory for this office and one copy for each district in which your member churches are located.
2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new member churches.
3. A statement if, at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of your member churches.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your member churches.

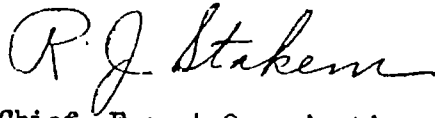
The Brethren Church

This ruling does not cover any affiliated organizations organized under the laws of, and operated in, a foreign country, or publishing companies or other corporations primarily engaged in activities ordinarily carried on for profit. If those organizations desire exemption, they should file separate exemption applications with their respective District Directors of Internal Revenue.

You should advise each of your member churches of the exemption and the pertinent provisions of this ruling.

The District Directors concerned are being notified.

Very truly yours,

A handwritten signature in cursive script, reading "R. J. Stakem".

~~Chief~~ Chief, Exempt Organizations Branch