

STATE OF ARKANSAS



Sharon Priest
SECRETARY OF STATE

**CERTIFICATE OF INCORPORATION OF DOMESTIC
NON-PROFIT CORPORATION**

To All to Whom These Presents Shall Come, Greetings:

*I, Sharon Priest, Secretary of State of Arkansas, do hereby
certify that*

NORTH ARKANSAS DANSE THEATRE

*has filed in the office of the Secretary of State, a duly certified copy of
its Articles of Association in compliance with the provisions of the law,
with their petition for incorporation under the name or style of*

NORTH ARKANSAS DANSE THEATRE

*they are therefore hereby declared a body politic and corporate, by the
name and style aforesaid, with all the powers, privileges and
immunities granted in the law thereunto appertaining.*

*In Testimony Whereof, I have hereunto
set my hand and affixed my official Seal.
Done at my office in the City of Little Rock,
this 5th day of November 1997.*



Sharon Priest

ARTICLES OF INCORPORATION
OF
NORTH ARKANSAS DANSE THEATRE
A NON-PROFIT PUBLIC BENEFIT CORPORATION

CORPORATION DIVISION
NO. **COPY** 152589
97 NOV -5 AM 11:48
SHARON PRIEST
SECRETARY OF STATE
STATE OF ARKANSAS
BY

The undersigned, both of whom are citizens of the United States, acting as incorporators of a corporation under the Arkansas Non-profit Act (Act 1147 of 1993), adopt the following articles of incorporation:

ARTICLE

1 The name of the corporation shall be NORRTH ARKANSAS DANSE THEATRE, A NON-PROFIT PUBLIC BENEFIT CORPORATION.

ARTICLE II

Said corporation is organized exclusively for educational purposes, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE III

The corporation existence shall be of a perpetual duration.

ARTICLE IV

The place in this State where the principal office of the corporation shall be located is:

P.O. Box 1121
Mountain View, AR 72560

ARTICLE V

The corporation shall have members.
The name and address of agent for the corporation is as follows:

Dawn Gulley
HC 77, Box 1660
Melbourne, AR 72556

ARTICLE VI

The names and street addresses of the three trustees constituting the initial governing board are as follows:

Patrick Crommett
1450 Earnhardt Rd.
Batesville, AR 72501

Richard Hubbard
P.O. Box 1121
Mtn. View, AR 72560

Steve Land
1450 Earnhardt Rd.
Batesville, AR 72501

Cynthia Hubberd
P.O. Box 1121
Mountain View, AR 72560

Dawn Gulley
HC 77, Box 1660
Melbourne, AR 72556

ARTICLE VIII

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for the services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501 (c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE IX

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of by the Court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

IN WITNESS WHEREOF, we have here unto subscribed our names this 4th day of November 1997.

Cynthia Hubberd
Dawn Gulley

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

DEPARTMENT OF THE TREASURY

Date: SEP 24 1998

NORTH ARKANSAS DANSE THEATRE
C/O CYNTHIA HUBBERD
HC 73 306 MAPLE DR PO BOX 1121
MT VIEW, AR 72560

Employer Identification Number:
71-0804919
DLN:
17053183008028
Contact Person:
D. A. DOWNING
Contact Telephone Number:
(513) 241-5199
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
November 5, 1997
Advance Ruling Period Ends:
December 31, 2001
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 section 509(a)(2).

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

Letter 1045 (DO/CG)

NORTH ARKANSAS DANSE THEATRE

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. Bequests, 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. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

Letter 1045 (DO/CG)

NORTH ARKANSAS DANSE THEATRE

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged 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 are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

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.

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.

NORTH ARKANSAS DANSE THEATRE

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

Sincerely yours,

C. Ashley Bullard
District Director

Enclosure(s):
Form 872-C