

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS  
BUSINESS REGULATION ADMINISTRATION



**C E R T I F I C A T E**

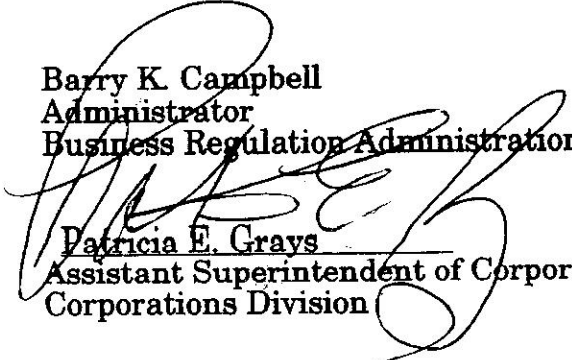
**THIS IS TO CERTIFY** that all applicable provisions of the DISTRICT OF COLUMBIA NONPROFIT CORPORATION ACT have been complied with and accordingly, this **CERTIFICATE of INCORPORATION** is hereby issued to

**NATIONAL CAPITOL AREA WOMEN'S PADDLING ASSOCIATION, INC.**

as of **APRIL 11TH, 1994.**

Hampton Cross  
Director

Barry K. Campbell  
Administrator  
Business Regulation Administration

  
Patricia E. Grays  
Assistant Superintendent of Corporations  
Corporations Division

Sharon Pratt Kelly  
Mayor

ARTICLES OF INCORPORATION  
OF  
NATIONAL CAPITOL AREA WOMEN'S PADDLING ASSOCIATION, INC

We, the undersigned natural persons of the age of twenty-one years or more, acting as the incorporators of a corporation, adopt the following Articles of Incorporation for such corporation pursuant to the District of Columbia Nonprofit Corporation Act:

FIRST: The name of the Corporation is National Capitol Area Women's Paddling Association, Inc. (hereinafter referred to as the "Corporation").

SECOND: The period of duration is perpetual.

THIRD: The Corporation is organized exclusively for such charitable and athletic purposes that may qualify it as an organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time (hereinafter referred to as the "Code"), or the corresponding provision of any future United States internal revenue law. More specifically, such purposes include, but are not limited to, fostering national and international amateur sports competition by recruiting women into paddling sports through regularly scheduled, supervised training and by competing in races held both in the United States and internationally,

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including without limitation, Singapore, Hong Kong and China. The corporation shall engage in such activities as may be considered necessary or beneficial in the furtherance of the purposes of the Corporation and shall have all powers specified for a nonprofit corporation generally under the laws of the District of Columbia.

FOURTH: The Corporation shall not issue shares of stock.

FIFTH: The Corporation may have members but members shall have no voting rights. The qualifications and rights of members shall be set forth in the Bylaws of the Corporation.

SIXTH: The board of directors of the Corporation (the "Board") shall consist of at least three (3) members and may have such additional members as the Board may determine. Directors of the Corporation shall be elected as provided in the Bylaws of the Corporation. The names and addresses of the persons who are to serve as the initial directors until the next annual meeting of the Board or until their successors are elected and shall qualify are:

<u>Name</u>	<u>Address</u>
Jimmie Lou Huebner	7825 Freehollow Drive Falls Church, VA 22042
Kent Elizabeth Gladstone	8609 Raglin Road Vienna, VA 22182
David W. Armstrong, III	3907 Lantern Drive Wheaton, MD 20902

SEVENTH: No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its directors, officers, contributors, employees or any other persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third 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, nor engage in any partisan activity. Notwithstanding any other provision of these articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under section 501(c)(3) of the Code, or the corresponding provision of any future United States internal revenue law.

EIGHTH: The assets of the Corporation, in the event of dissolution or final liquidation, shall be applied and distributed as follows: All liabilities and obligations of the Corporation shall be paid, satisfied, and discharged, or provision shall be made therefor; any assets held on the condition they be returned, transferred, or conveyed upon

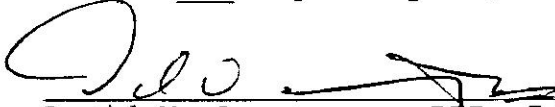
dissolution shall be disposed of in accordance with such requirements; all remaining assets of every nature and description whatsoever shall be distributed to one or more charitable, literary or educational corporations, funds, trusts or foundations qualified for exemption from federal income tax under section 501(c)(3) of the Code, or the corresponding provision of any future United States internal revenue law.

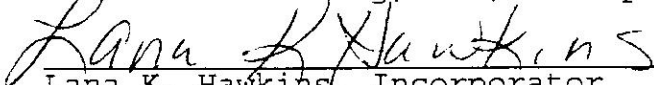
NINTH: The address of the initial registered office of the Corporation is 2300 N Street, N.W., Washington, D.C. 20037, and the name of its initial registered agent at such address is Lorraine Lambert, who is a District of Columbia resident.


TENTH: The name and the address, including street and number, if any, of each of the incorporators are as follows:

David W. Armstrong, III	3907 Lantern Drive Wheaton, MD 20902
Lana K. Hawkins	4853 Cordell Avenue #1410 Bethesda, MD 20814
Lorraine Lambert	1435 4th Street, SW #510B Washington, D.C. 20024

GIVEN under our hands this 8<sup>th</sup> day of April, 1994.

  
\_\_\_\_\_  
David W. Armstrong, III, Incorporator

  
\_\_\_\_\_  
Lana K. Hawkins, Incorporator

  
\_\_\_\_\_  
Lorraine Lambert, Incorporator

DISTRICT OF COLUMBIA ) SS.:

The undersigned, a Notary Public in and for the District of Columbia, does hereby certify that on this 8th day of April, 1994, personally appeared before me David W. Armstrong, III, Lana K. Hawkins, and Lorraine Lambert, who, being by me first duly sworn, declared that they signed the foregoing Articles of Incorporation as incorporators of the proposed corporation named therein, and that the statements contained therein are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the date aforesaid.

  
\_\_\_\_\_

My Commission Expires September 14, 1994

(notarial seal)

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
31 HOPKINS PLAZA  
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date OCT 30 1995

NATIONAL CAPITAL AREA WOMENS  
PADDLING ASSOCIATION INC  
17405 ROCKY GEORGE COURT  
SILVER SPRING, MD 20905

Employer Identification Number:  
52-1870408  
Case Number:  
525202009  
Contact Person:  
DENNIS SAYERS  
Contact Telephone Number:  
(804) 771-2688  
Accounting Period Ending:  
December  
Form 990 Required:  
YES  
Addendum Applies:  
YES

Dear Applicant:

Based on information 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).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

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

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration 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).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the 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.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the

NATIONAL CAPITAL AREA WOMENS

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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors 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. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, 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 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 \$10 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 \$5,000 or 5 percent of your gross receipts for the year, whichever is less. 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 need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

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

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



NATIONAL CAPITAL AREA WOMENS

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

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Paul M. Herington".

District Director

Enclosure(s):  
Addendum

NATIONAL CAPITAL AREA WOMENS

You are required to make available for public inspection a copy of your exemption application, and supporting documents, and this exemption letter. If you are required to file an annual information return, you are also required to make a copy of the return available for public inspection for three years after the return is due. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

Guidelines under which private foundations may rely on this determination, for gifts, grants, and contributions made after March 13, 1989, were liberalized and published in Rev. Proc. 89-23, Cumulative Bulletin 1989-1, page 844.

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. You may obtain a confirmation ruling concerning the effect of tax-exempt bond financing on your exempt status from the Exempt Organizations Technical Division, Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, D. C. 20224, Attn: E:EO.

cc: State Attorney General (MD)