

Annex VI: Information on Incorporation and US Federal Tax Exemption

ARTICLES OF INCORPORATION OF THE INTERNATIONAL VOCATIONAL EDUCATION AND TRAINING ASSOCIATION (IVETA)

The undersigned incorporator, a natural person 18 years of age or older, in order to form a corporate entity under Minnesota Statutes, Chapter 317A, adopts the following articles of incorporation.

ARTICLE I NAME/REGISTERED OFFICE

The name of this corporation shall be:

INTERNATIONAL VOCATIONAL EDUCATION AND TRAINING ASSOCIATION

The corporation's registered office is located at:

168 East Sixth Street, #2605, St. Paul, MN 55101

ARTICLE II PURPOSE

This corporation is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, including, for such purposes, the making of distributions to organizations that also qualify as Section 501(c)(3) exempt organizations. To this end, the corporation shall a) promote professional linkages among international vocational educators and trainers, b) serve as a forum for sharing vocational education and training problems and solutions worldwide, c) promote and assist in the development of vocational education and training as an international enterprise, and d) facilitate the worldwide dissemination of vocational education and training information. These purposes shall be accomplished through the publication of newsletters and/or a research journal, sponsorship of conferences, and cooperation with other organizations focused on vocational education development. All funds, whether income or principal, and whether acquired by gift or contribution or otherwise, shall be devoted to said purposes.

ARTICLE III LIMITATIONS

At all times the following shall operate as conditions restricting the operations and activities of the corporation:

1. No part of the net earnings of the corporation shall inure to any member of the corporation not qualifying as exempt under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, nor to any Director or officer of the corporation, nor to any other private persons, excepting solely such reasonable compensation that the corporation shall pay for services actually rendered to the corporation, or allowed by the corporation as a reasonable allowance for authorized expenditures incurred on behalf of the corporation.

2. No substantial part of the activities of the corporation shall constitute the carrying on of propaganda or otherwise attempting to influence legislation, or any initiative or referendum before the public, and the corporation shall not participate in, or intervene in (including by publication or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

3. Notwithstanding any other provisions 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 Internal Revenue Code of 1986, as now enacted or hereafter amended; and

4. The corporation shall not lend any of its assets to any officer or director of this corporation, or guarantee to any person the payment of a loan by an officer or director of this corporation.

ARTICLE IV DIRECTORS/MEMBERS

The corporation shall have a voting membership, and may have classes of same (if any), as defined in the corporation's bylaws. The management and affairs of the corporation shall be at all times under the direction of a Board of Directors (which shall be called the Executive Committee), whose operations in governing the corporation shall be defined by statute and by the corporation's by-laws. No member or Director shall have any right, title, or interest in or to any property of the corporation. The corporation's first Executive Committee shall be comprised of the individuals who were elected, at the December 2000 annual business meeting of members, to be officers of the unincorporated International Vocational Education and Training Association (IVETA); the names and addresses of these individuals and their terms of office are listed on Schedule A (attached).

ARTICLE V DEBT OBLIGATIONS AND PERSONAL LIABILITY

No member, officer or Director of this corporation shall be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor shall the property of those parties be subject to the payment of debts or obligations of this corporation, except to the extent that federal or State law shall mandate individual party responsibility for tax obligations or trustee-impres funds.

ARTICLE VI DISSOLUTION

Upon the time of dissolution of the corporation, assets shall be distributed by the Executive Committee, after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the corporation, for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the 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 shall be disposed of by a Court of Competent Jurisdiction 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.

ARTICLE VII INCORPORATOR

The incorporator of this corporation is:

Jeanette R. Daines, IVETA President (2001-2002)

168 East Sixth Street, #2605, St. Paul MN 55101

Phone: 651/298-1104

The undersigned incorporator certifies both that she executes these Articles for the purposes herein stated, and that by such execution, she affirms the understanding that should any of the information in these Articles be intentionally or knowingly misstated, she is subject to the criminal penalties for perjury set forth in Minnesota Statutes 609.48 as if this document had been executed under oath.

(Jeanette R. Daines) signature (August 22, 2001) date

(Note: Document notarized by Colleen A. Houle, August 22, 2001; Certificate of Incorporation issued on August 24, 2001, Corporate Charter Number 1Y-111)

Federal Tax Status, Advance and Final Rulings

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

DEPARTMENT OF THE TREASURE

Date: SEP 27 2006

Employer Identification Number:

DLN²⁰¹³⁸²

17053224752056

INTERNATIONAL VOCATIONAL EDUCATION
AND TRAINING ASSOCIATION
186 WEDGEWOOD DR
MAHTOMEDI, MN 55115-2702

Contact Person:

DEL TRIMBLE

ID# 31309

Contact Telephone Number :

(877) 829-5500

Public Charity Status: 509(a)

(2)

Dear Applicant:

Our letter dated February 2002, stated you would be exempt from Federal income tax under section 501 (c) (3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501 (c) (3) of the

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter, in your permanent records.

Sincerely yours,

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 '(DO/CG)